A MANUAL

I/319

OF

THE CESS ACT, IX (B.C.) OF 1880,

AND

THE RULES, &c., UNDER IT.

REVISED EDITION, 1888.

DIVIDED INTO

PART I.—The Cess Act, 1880.
„ II.—The Certificate Procedure.

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Pt. I The CESS Act, 1880.

" II The Certificate Procedure.

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ACT IX (B.C.) OF 1880.

(*Received the assent of the Lieutenant-Governor on the 10th September* 1880, *and of the Governor-General on the 1st October* 1880.)

An Act to amend and consolidate the Law relating to Rating for the Construction, Charges and Maintenance of District Communications and other Works of Public Utility, and of Principal Public Works.

Preamble.

WHEREAS it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and public work cess on immoveable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess, and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said road cess: It is hereby enacted as follows:—

PRELIMINARY.

Short title and Commencement.

1. This Act may be called "The Cess Act, 1880;" and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Extent.

2. This Act shall take effect at once in every district and part of a district in which Bengal Act X of 1871 (*an Act to provide for local rating for the construction and maintenance of road and other means of communication*), and Bengal Act II of 1877 (*an Act to provide for the levy of cess for the construction charges and maintenance of provincial public works*) may be in force on the date of the commencement of this Act;

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification.

Proviso.

Provided that nothing herein contained shall be deemed to affect any immoveable property within the limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, or within the limits of any first or second class municipality under the Bengal Municipal Act, 1876.

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* NOTE.—The sections and portions of sections of Act IX (B.C.) of 1880 which have been repealed by the Bengal Local Self-Government Act of 1885 in most districts have been reproduced in italics, as they are still in force in some districts, viz. those to which the Local Self-Government Act of 1885 has not been extended.

(2) any land other than the holding of a cultivating ryot, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same:

(3) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease or clearance of waste lands;

"Holder of an estate or tenure."

"Holder of an estate or tenure" means all or any of the holders thereof, and where two or more persons are jointly holders thereof, they shall be jointly and severally liable under this Act:

'Holding."

"Holding" means the land held by a cultivating ryot:

"Immoveable property."

"Immoveable property" includes lands and all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops or other buildings:

"Land."

"Land" means land which is cultivated, uncultivated or covered with water, and does not include houses or buildings:

"Part," "Chapter," and "Section."

"Part," "Chapter," and "Section" mean respectively a part, chapter, and section of this Act:

"Schedule."

"Schedule" means a schedule to this Act annexed, and every such schedule shall be read as part of this Act:

"Tenure."

"Tenure" includes every interest in land, whether rent-paying or not, save and except an estate as above defined, and save and except the interest of a cultivating ryot:

"The Collector."

"The Collector" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means—

I.—When used in reference to revenue-paying estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose revenue-roll such estates are borne:

II.—When used in reference to revenue-free estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose general register of revenue-free lands such estates are borne:

"The Collector of the district."

"The Collector of the district" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means the officer in charge of the revenue administration of a district:

"The Committee."

"* *The Committee" means the District Road Committee of any district.*

See Second Schedule of Act III (B.C.) of 1885.

District Board.

* "District Board" means the Board constituted under the provisions of the Bengal Local Self-Government Act of 1885.

* See Second Schedule of Act III (B.C.) 1885.

District Fund.

"District Fund" means the Fund formed under section 52 of the Bengal Local Self-Government Act of 1885.

"Year."

"Year" means the cess year as determined by the Lieutenant-Governor under section 11

PART I.

CHAPTER I.

Imposition and Application of the Cesses.

All immoveable property to be liable to a road cess and public works cess.

5. From and after the commencement of this Act in any district or part of a district all immoveable property situate therein, except as otherwise in sections 2 and 8 provided, shall be liable to the payment of a road cess and a public works cess

Cesses how to be assessed.

6. The road cess and the public works cess shall be assessed on the annual value of lands and on the annual net profits from mines, quarries, tramways, railways, and other immoveable property, ascertained respectively as in this Act prescribed;

and the rates at which such cesses respectively shall be levied for each year shall be determined for such year in the manner in this Act prescribed:

Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-half anna on each rupee of such annual value and annual net profits respectively.

Public revenue not liable for more road cess than has been paid to Collector by persons liable.

7. Nothing in this Act contained shall be deemed to require the payment by the Lieutenant-Governor of Bengal, from the public revenues, of any sum as road cess in excess of such sums as may have been paid as such cess to the Collector by persons liable to pay the same.

Government and guaranteed railways not liable to the cesses without consent of Governor-General in Council.

8. No railway or tramway, the property of the Government of India, and no railway or tramway of which the dividend is guaranteed by Her Majesty's Secretary of State for India in Council, or by the Governor-General of India in Council, or by the Lieutenant-Governor of Bengal, shall be liable to road cess or public works cess under the provisions of this Act without the previous consent of the Governor-General of India in Council.

Application of proceeds of road cess.

9. The proceeds of the road cess in each district shall be paid into the District Road Fund of such district, as hereinafter provided,* *and together with other assets of such fund, shall be applied to the purposes mentioned in section* 11.†

Application of proceeds of public works cess.

10. The proceeds of the public works cess‡ and all interest paid thereon, shall be paid into the public treasury, and shall be applied (1) to the payment of such contributions to the District Road Fund as the Lieutenant-Governor

* See second schedule of Act III (B.C.) of 1885.

† 109 in sec. 1 of Act II (B.C.) of 1881.

‡ See sec. 2 of Act II (B.C.) of 1881.

may think proper in consideration of the said cess being assessed and collected jointly with the road cess by establishments paid from the District Road Fund; and (2) to the construction charges and maintenance of Provincial Public Works, and to the payment of interest on capital which may have been expended, or which may hereafter be expended, on such works in such manner as the Lieutenant-Governor may direct.

Power to fix cess year.

11. The Lieutenant-Governor shall, by an order published in the *Calcutta Gazette*, fix the date from which the cesses leviable under this Act in any district or part of a district shall take effect therein, and may fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

PART II.

Mode of Assessment.

Chapter II—*Valuation of Lands.*

Lieutenant Governor may order valuation.

12. Upon the commencement of this Act in any district or part of a district, the Lieutenant-Governor may order that a valuation shall be made of such district or part of a district;

and revaluation.

and from time to time after the expiration of the term of five years from the beginning of the year in which the levy of the cesses took effect in accordance with any such valuation, or with any revaluation as hereafter provided in this section, or at any time within twelve months previous to the expiration of such term,

the Lieutenant-Governor may, if he think fit, order that a revaluation shall be made of any such district or part of a district, and such revaluation shall take effect from the beginning of such year as the Lieutenant-Governor may direct

After five years holder of estate or tenure may apply to Collector for revaluation.

13. Whenever the term of five years shall have expired from the beginning of the year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation or *revaluation under this Act or Bengal Act X of 1871, the holder of any such estate or tenure may apply to the Collector to revalue his estate or tenure, and for such purpose shall lodge in the office of the Collector returns in the form in Schedule (A) contained; and thereupon the Collector shall proceed to revalue such estate or tenure, and if he make any alteration in the valuation of any such tenure, shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior tenure accordingly;

* See sec. 3 of Act II (B.C.) of 1881.

Provided that no revaluation or reduction of the amount of cesses previously payable in respect of any estate or tenure, in consequence

of a revaluation under this section, shall take effect until the beginning of the year commencing next after such revaluation, unless the application for revaluation shall have been made, and the necessary return lodged in the Collector's office within three months after the beginning of a year, in which case such revaluation and reduction, if any, shall take effect from the commencement of such year.

Proclamation to make return of lands to be issued.

14. Whenever the Lieutenant-Governor has ordered that a valuation or a revaluation of any district or part of a district shall be made for the purposes of this Act, the Collector of the district shall cause a proclamation to be issued requiring every holder of an estate or tenure which is liable to pay an annual amount of revenue or an annual amount of rent exceeding one hundred rupees, and every holder of a revenue-free estate or rent-free tenure the gross annual rental of which exceeds one hundred rupees, severally to lodge at the office of such Collector within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) contained, giving the particulars in such form set forth.

Publication of proclamation.

The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police-station, and in the office of every sub-divisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.

Revaluation may be of particular estates or tenures only.

15. At any time at which the Lieutenant-Governor might order a revaluation of a district or part of a district to be made as provided by section 12, he may, if he think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be revalued.

Notice to lodge returns.

16. Whenever any proclamation has been published, as mentioned in section 14, in any district, and whenever the Lieutenant-Governor has made an order under the last preceding section, that a revaluation of particular estates and tenures only shall be made, the Collector shall cause a notice to be served in respect of every estate and tenure which is to be valued or revalued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the office of the Collector the return mentioned in section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate or tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of Bengal Act X of 1871, either for the purposes of the valuation or revaluation then contemplated, or for the purposes of any previous valuation or revaluation, or of which the existence may in any other way have come to his knowledge.

Form of notice and time for lodging returns.

17. The notice mentioned in the last preceding section shall be in the form No. I in Schedule (B) contained, or in the form No. II in the said Schedule contained, as the case may be, and shall require every

holder of the estate or tenure severally to lodge the return within the time specified below, viz.—

In the case of Revenue paying Estates and Rent-paying Tenures.

If the return relate to an estate or tenure which is liable to the payment of annual revenue or of rent not exceeding Rs. 500, or to any share or interest in such estate or tenure	Within six weeks of the service of the notice.
If the return relate to any other estate or tenure, or to any share or interest therein.	Within three months of the service of the notice.

In the case of Revenue-free Estates and Rent-free Tenures.

If the return relate to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure.	Within six weeks of the service of the notice.
If the return relate to any other estate or tenure, or to any share or interest therein.	Within three months of the service of the notice.

The Collector may in his discretion extend the time allowed for lodging any such return.

Penalty for omitting to make return.

18. All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided.

The amount of such fine accruing due from time to time may be levied by the Collector as provided in section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct.

Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.

No rent to be recovered till return is made.

19. From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of section 17, every holder of an estate or tenure in respect of which such notice has been served shall be precluded from suing for or recovering rent for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid.

The Collector may send a list to the civil court of all such holders so making default in lodging returns as aforesaid, and such court shall take judicial notice of the same.

Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease; and if such estate or tenure shall have been included in any list as aforesaid, the Collector shall forthwith give notice to the civil court of the cessation of such disability.

No rent to be recovered for land, &c., not mentioned in return.

20. Every holder of an estate or tenure in respect of which a return has been made as required by this Chapter shall be precluded from suing for or recovering—

(*a*) any rent whatsoever for any land, holding or tenure forming part of the estate or tenure to which such return relates, but which has not been mentioned in such return, unless it be proved that the holding or tenure for the rent of which the rent is claimed was created subsequently to the lodging of such return;

(*b*) rent at any higher rate than is mentioned in such return for any land, holding or tenure included in such return, unless it be proved that the rent of such land or tenure has been lawfully enhanced subsequently to the lodging of such return;

Proviso.

Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this Part, receive a petition correcting any such return;

and on the acceptance of such petition may make such correction in the valuation of the estate or tenure as may be required;

and as soon as the person in respect of whose estate or tenure the return and valuation have been so corrected shall have paid in all sums due by him as road cess and public works cess in accordance with such corrected valuation, and not otherwise, such person may recover such rent as may be due to him on any tenure or land included in the return of such estate or tenure at any rate not being in excess of the rate shown in the corrected return as payable in respect of such tenure or land.

Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

If returns not furnished, Collector to make valuation.

21. If no return shall have been lodged in respect of any lands for which notice under section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice, or of such extended time as is mentioned in section 17, ascertain and fix by such ways and means as to him shall seem expedient, the annual value of any estate, tenure or lands mentioned in such notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 98 and 99.

After conviction of making false returns, Collector may make valuation.

22. Whenever the maker of any return under this Act has been convicted on a prosecution under section 94 of making a false return relating to any lands, the Collector may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands;

and the expense of such valuation may be recovered from the maker of such return as provided in sections 98 and 99.

In certain cases of incorrect returns, Collector to make valuation whether prosecution be instituted or not.

23. Whenever the Collector may deem that any return lodged relating to lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, whether any prosecution as mentioned in section 94 shall have been instituted or not, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such return, the expense of such valuation may be recovered from the person by whom such return was lodged, as provided in sections 98 and 99, and in all other cases the said expense shall be borne by the District Road Fund.

Person returned as cultivating ryot may be served with notice.

24. The Collector may, whenever he may think fit, cause a notice in the form No. I in Schedule (B) contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return of the annual value of such lands within one month from the service of such notice in the form in Schedule (A) contained, and the provisions of sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.

If no return made, Collector may ascertain annual value of lands.

25. If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient to ascertain the annual value of the lands held by such person; and in case it appears that such annual value is greater than the rent paid by such person, the expense of such valuation shall be borne by such person and may be recovered with all costs of recovery thereof as provided in sections 98 and 99, but in all other cases shall be borne by the District Road Fund.

Collector may correct classification in returns.

26. If it shall appear to the Collector that any person on whom a notice has been served under section 24 has been wrongly classed in the return as a cultivating ryot, the Collector may direct that the entry be corrected, and that such person be classed as a tenure-holder;

and thereupon such person shall be deemed to be a tenure-holder for the purposes of the assessment and levy of the cesses in respect of the lands held by him.

Summary valuation of small revenue-paying estates and tenures.

27. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees, the Collector may, without issuing any notice for such estate or tenure,—

(*a*) in any case determine the annual value of the land comprised therein to be in a permanently-settled estate or tenure, a sum not exceeding three times, and in a temporarily-settled estate or tenure, a sum not exceeding twice, the amount of the annual revenue or rent payable therefor; or

(*b*) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

Summary valuation of small revenue-free estates and rent-free tenures of which the area has been ascertained.

28. When the area of any revenue-free estates or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit

Computation of annual value of land comprised in a subordinate tenure in a summarily valued estate or tenure.

29. When the land contained in any estate or tenure has been summarily valued by the Collector in the manner provided by clause (*a*) of section 27, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules :—

(1)—When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure.

Example.—An estate paying a revenue of Rs. 80 is summarily valued by the Collector, under clause (*a*) of section 27, at Rs. 200. The whole estate is let in patni for a rent of Rs. 120. The annual value of the patni tenure will be Rs. 200.

(2)--When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure—

(*a*) The difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure, shall first be ascertained ;

(*b*) Next, the ratio which such difference bears to such revenue or rent shall be ascertained ;

(*c*) Then the amount which bears the same ratio to the rent payable in respect of the subordinate tenure shall be ascertained ;

(*d*) Half of the amount so ascertained shall be added to the rent payable in respect of the subordinate tenure, and

the result shall be taken to be the annual value of the subordinate tenure.

Example A.—An estate paying revenue of Rs. 60 is summarily valued by the Collector under clause (*a*) of section 27 at Rs. 100. A part only of the estate is let in patni for a rent of Rs. 37-8.

The difference between the annual value of the estate (Rs. 100) and the revenue paid in respect of it (Rs. 60) is Rs. 40. This difference bears a ratio of two-thirds to this revenue (Rs. 60).

The amount which bears the same ratio (two-thirds) to the rent payable in respect of the patni (Rs. 37-8) is Rs. 25 ;

add half of Rs. 25 to the rent payable in respect of the patni tenure, and the result (Rs. 37-8+Rs. 12-8=) Rs. 50 will be the annual value of the patni tenure.

Example B.—Within the patni tenure paying a rent of Rs. 37-8, as in example A, is a darpatni tenure paying a rent of Rs. 27.

The difference between the annual value of the patni tenure ascertained as above (Rs. 50) and the rent payable in respect of the patni (Rs. 37-8), is Rs. 12-8, which bears a rate of one-third to the said rent.

therein comprised, noting thereon for each estate the amoumt of revenue annually payable to Government on which the deduction specified in section 41 is to be calculated.

On the application of any holder of an estate or tenure or holding, and on payment of such copying fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy or corrected copy of so much of any such returns, and of any such roll as relates to the lands included within his estate tenure or holding.

Publication of rolls.

35. On the completion of every roll prescribed under this Part, the Collector shall cause a copy thereof to be posted up at the mâl cutcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the mâl cutcherry of such tenure ;

Provided that, if no such mâl cutcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer, and that if such estate or tenure cannot be found, such roll and such extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate.

To be attested by two persons.

The person who is entrusted with the publication of any such return shall obtain an acknowledgment in writing signed by two persons who may be either respectable residents of the neighbourhood, or chowkidars, or other officers of Government, to the effect that such return was duly published on the spot, and shall give in such acknowledgment to the Collector.

Valuation and revaluation to be in force for five years.

36. Except as otherwise in this Part expressly provided, every valuation and revaluation made under this Chapter shall remain in force for the term of five years from the date fixed by the Lieutenant-Governor under section 12 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another revaluation and assessment in substitution therefor shall have been ordered and completed.

Collector may reduce valuation,

37. Nothing in section 36 contained shall be held to debar the Collector, with the sanction of the Board of Revenue from making at any time any reduction which he may think fit in the valuation of any estate or tenure :

and may value and assess omitted and newly-formed estates and tenures

or from making a valuation of and assessing and levying cess under the rules laid down in this Part upon any estate or tenure which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.

NOTE.—A portion of an estate was separately assessed and transferred as dearah to the towjih of another district. A shareholder of the parent estate, who had not taken settlement of the dearah estate, alleged that the valuation of the parent estate had not been reduced since the transfer of the dearah estate,

A certificate was filed against him for the cess on the parent estate. He petitioned under section 12 of Act VII (B.C.) of 1880, denying his liability and asserting that he was liable only for the share of the cess which represented the valuation on the part of the parent estate which remained on the towjih of the original district. The claim was rejected by an order under section 13 of Act VII (B.C.) of 1880. The Board held that the petition was rightly rejected, and wrote: "It was not the duty of the Collector under section 13 to enquire whether the cess had been rightly apportioned or not. When the Collector found that the cess record showed the petitioner to be liable for a certain sum on account of cess, the only question was whether the amount had or had not been paid If the petitioner desired to dispute the valuation or the apportionment of the cess, he should have done so under Act IX (B.C.) of 1880. If the facts are as he alleges he might have applied under section 37 of that Act for a reduction, and this would no doubt have been granted to him. But it was not open to him to raise the question under Act VII (B.C.) of 1880. The Board therefore refuse to interfere. The petitioner should apply to the Collector under section 37, Act IX (B.C.) of 1880." (Board's Proceedings of 27th June 1885, No. 80, Collection 5, File 70).

CHAPTER III.—*Rating and Levy of the Cesses.*

Rate at which road cess shall be levied, how to be fixed.

38.* *The road cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as may be determined for such year by the Committee of such district with the approval of the Commissioner under section 150 or 151, or with the approval of the Lieutenant-Governor under section 153, as the case may be, or at such rate as the Lieutenant-Governor may order under section 153.*

* See second schedule of Act III (B.C.) of 1885.

Rate at which road cess shall be levied, how to be fixed.

38.† The road cess for each year shall be assessed and levied in each district as provided in section 6, and (subject to the maximum rate in that section mentioned) at such rate as may be determined for such year by the District Board.

† See second schedule of Act III (B.C.) of 1885.

Rate at which public works cess shall be levied, how to be fixed.

39. The public works cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as the Lieutenant-Governor may determine for such year.

Notice showing amount of cess payable to be served on zemindars.

40. When the rate of road cess and public works cess to be levied in any district shall have been determined for any year and published in the *Calcutta Gazette*,‡ *as provided in section* 155, the Collector of the district

‡ See second schedule of Act III (B.C.) of 1885.

shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every civil court, in every police-station, and in the office of every sub-divisional officer within the district,

and shall cause such rate to be proclaimed by beat of drum throughout the district,

and shall cause to be served on the holder of every estate within the district a notice showing the amount of road cess and public works cess payable in respect of his estate, and specifying the date from which such road cess and public works cess will take effect;

Provided that it shall not be necessary to serve such notice when no change has been made in the valuation of the estate or in the rate of road cess or public works cess since the issue of the last notice under this section.

sec. Act II of 1881.

Recovery of cess from tenures in Government estates.

40A.* Notwithstanding anything in the definitions of "estate" and "tenure" in section 4 or elsewhere in this Act contained, the Board of Revenue may direct that any land (other than the holding of a cultivating ryot) of which the rent or revenue is payable directly to the Government as proprietor thereof, shall, for the purposes of this Part, be deemed to be a tenure and not an estate, and that the Government shall be deemed to be the holder of the estate within which such tenure is included, and thereupon the Collector may recover any sum payable from such tenure under the provisions of this Act, in the same manner and under the same penalties as if the same were arrears of rent or revenue due to him.

41. Except as otherwise in this Act provided—

Mode of payment of road cess and public works cess by holder of estate.

(1)—Every holder of an estate shall yearly pay to the Collector the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof;

By holder of tenure.

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure within which the land held by him is included, the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the rent payable by him for such tenure;

By cultivating ryot.

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said road cess and public works cess calculated at the said rate or rates respectively upon the rent payable by him, or upon the annual value ascertained under the provisions of section 24 or 25 of the land held by him.

Time of payment by holder of an estate.

42. (1)—Every holder of a revenue-paying estate shall pay the amount of road cess and public works cess due by him in equal instalments on the several days fixed †under the provisions of section 3 of Act XI of 1859, or of any similar Act at the time being in force for the payment of arrears, of revenue due in respect of his estate, or, if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum.

sec. Act II of 1881.

(2)—Every holder of a revenue-free estate shall pay the amount of road cess and public works cess due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the Lieutenant-Governor.

(3)—Every holder of a rent-paying tenure and every cultivating ryot shall pay the amount of road cess and public works cess due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or ryot;

By tenure-holder and ryot.

Provided that in cases in which according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or ryot shall pay the amount of road cess and public works cess due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor.

43. In case of partition of an estate being effected under Regulation XIX of 1814, or Bengal Act VIII of 1876, or any similar Act, after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately to the land revenue* under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.

Distribution of valuation in case of partition.

* See sec. 6 of Act II (B.C.) of 1881.

Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land revenue.

The procedure prescribed by sections 34 and 35 shall be followed whenever a redistribution of the valuation is made in consequence of a partition as mentioned in this† section.

Procedure to be followed when there is a partition.

† See sec. 6 of Act II (B.C.) of 1881.

44. When a recorded sharer of a joint revenue-paying estate has opened a separate account under Act XI of 1859, or under section 70 of Bengal Act VII of 1876, or any similar law for the time being in force for the regulation of the opening and maintaining of such separate accounts, he shall be entitled, in regard to the payment and realization of road cess and public works cess under this Act, to all the advantages of separate liability enjoyed by him under the said Act XI of 1859, and Bengal Act VII of 1876, in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act from the date on which such advantages shall take effect in respect of the demand of Government revenue.

Effect of opening separate account under Act XI of 1859 or Act VII of 1876.

(2)—Whenever any such separate account is opened after the valuation of an estate, and while such valuation remains in force, the Collector shall issue a notice on the holders of the shares severally, in respect of which the accounts are to be kept separately, informing them that unless any objection is preferred to the Collector within one month of the service of such notice, the amount of the cesses which the whole estate is liable to pay according to the existing valuation will, from the date on which such separate accounts were opened, be apportioned among such shares severally in proportion to the amount of Government

revenue for the payment of which each such share is entered in the separate accounts as being liable. Such notice shall specify such proportionate amount.

(3)—If no such objection be preferred within the time specified, such proportionate amount shall be the amount of the cesses for which the respective holders of such several shares are primarily liable as mentioned in section 13 of Act XI of 1859, subject, however, to the general responsibility of the holders of the entire estate as mentioned in section 14 of the said Act, if the amount of the cesses due on account of any such share cannot be recovered as provided in sections 98 and 99 of this Act from the holders of such share.

(4)—If any such objection shall be preferred as aforesaid, the total amount of the cesses for which the whole estate is liable according to the existing valuation shall be apportioned among the several shares in respect of which such separate accounts are opened in proportion to the annual value of such shares respectively under such rules or special instructions, not being inconsistent with this Act, as may be issued by the Board of Revenue; and the holders of such several shares shall be primarily liable as aforesaid for the payment of the amount of the cesses so apportioned on their shares respectively

* See sec 7 of Act II (B C.) of 1881.

*(5)—Whenever the separate account of the revenue payable in respect of any share or portion of an estate, as mentioned in clause 1 of this section, shall be closed, the provisions of this section shall cease to have effect in respect of such share.

Penalty for default of payment of instalments.

45. If any instalment of road cess or public works cess or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof may be recovered at any time within three years after it became due, with interest at the rate of twelve and a half† per centum per annum calculated from the date on which such instalment became due, and with all costs of recovering the same.

† See sec 8 of Act II (B.C.) of 1881

With permission of the Lieutenant-Governor, Collector may keep separate account of cesses payable by registered holders of revenue-free estates.

46. (1)—In any district to which the Lieutenant-Governor may specially order that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of cesses payable and paid by any holder of a revenue-free estate who is recorded in Part I of the Collector's general register of revenue-free lands as proprietor or manager of any specified share or interest in any revenue-free property.

(2)—Such separate account shall be opened and kept under such rules as to the levy of fees and other matters, and subject to such conditions and in such manner as the Board of Revenue may from time to time prescribe, and the Board of Revenue may at any time order that any separate account which has been so opened shall be closed from such time as they may direct, and no longer kept as a separate account.

See sec. 9 of Act II (B.C.) of 1881.

(3)—As long as any separate account shall remain open as provided in the preceding clause‡ and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable

"NOTE TO CLAUSE 2.—The cost of service of notices under this clause is to be defrayed from the Road Cess collections before they are paid over to the District Board, and not by the parties concerned. In districts where the District Road Fund still exists, the cost is to be defrayed by that Fund." (Board's Circular Order No. 2 of February 1889.) 2-2-89.

45. *Note.*—On a reference made to the Superintendent and

45, *Note* 2.—On a reference made to the Superintendent and Remembrancer of Legal Affairs, he has advised that three years is the outside limit within which arrears of cess can be recovered. After the three years the debt is wiped out as far as any compulsory realization is concerned. 4-4-94.

in respect of such estate shall cease; and the Collector shall recover the amount of cess or other demand due in respect of each share or interest for which an account has been so separately kept from the holder or holders of such share or interest only; and if the Collector shall think fit to proceed under section 99, he shall take action under that section against the share or interest only in respect of which the sum demanded is due and the rents thereof.

Recovery by holders of estates or tenures.

47. Every holder of an estate or tenure to whom any sum may be payable under the provisions of this Act may recover the same with interest at the rate of twelve and a half per centum per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

NOTE.—The rent of a Noabad talook in Chittagong is, under the provisions of section 11 of Act VII (B.C.) of 1868, recoverable if the rent should fall into arrears by sale of the talook under Act XI of 1859, and under section 47 of Act IX (B.C.) of 1880, the Collector is authorised to recover the arrears of cesses from such talooks in the same manner and under the same penalties as if the same were arrears of rent due to him. The Collector is the agent to Government, which is the zemindar or malik of the Noabad estates. In that capacity both rent and cesses are due to him and realizable under the same process. The talookdar as a tenant within the Noabad estate is bound to pay both rent and cesses to Government as zemindar (Board's Miscellaneous Proceedings of 19th January 1884, No. 126, Collection 7, File 331).

Recovery from co-shareholders.

48. Any shareholder in an estate or tenure who may have paid the road cess or public works cess payable in respect of such estate, tenure or any part thereof in excess of the amount proportionate to his own interest in such estate or tenure, may recover from his co-sharers such sums as he may have paid on account of their respective shares and interests, in the same manner and under similar penalties, or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

Recovery by recorded shareholders from their co-sharers by certificate process.

49. Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by the Collector, or whenever any shareholder in an estate the extent of whose share or interest in such estate is recorded in any other register kept up by the Collector of lands paying revenue or rent to the Collector direct, shall have paid the road cess or public works cess payable in respect of such estate, or any part thereof in excess of the amount proportionate to his own interest in such estate, he may, within fifteen days of such payment being made, move the Collector to make a certificate as provided by any law for the time being in force for the recovery of public demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate; and thereupon such Collector may, if he think fit, make such certificate, and such certificate shall have the same effect as a certificate made for the recovery of a public demand; and the same notices shall be issued and the same proceedings may be taken thereon by the Collector as in case of such certificate;

Provided that the person in whose favour the certificate has been made shall be deemed to be the decree-holder for the sum mentioned in the certificate; and all proceedings taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made and at his cost, and on his responsibility, and not otherwise;

Provided also that if any person against whom such certificate has been made shall object that the amount of the cesses for the recovery of which the certificate has been made is greater than the amount which the applicant for the certificate would recover from such person in a civil court as being equitably payable in respect of such person's share or interest in the estate, and if in the opinion of the Collector there is probable ground for such objection, the Collector may, if he see fit, cancel such certificate, and leave the applicant to his remedy in the civil court.

NOTE.—The application to a Collector under this section should bear an eight annas stamp, and need not bear a court fee of the amount payable in respect of a plaint. Section 9 of the Public Demands Recovery Act provides only for cases in which money is due to a public officer or a manager. It was possibly by an oversight that when Act IX (B.C.) of 1880 was passed, the remedy given to private persons by this section 49 was not made subject to the conditions of clause (*b*) of section 9 of Act VII (B.C.) of 1880, but as the law is worded, clause (*b*) relates only to managers, and does not extend to the cases provided for by this section 49. (Board's Cess Proceedings of 19th September 1885, No. 132, Collection 7, File 93).

CHAPTER IV.—*Valuation and Assessment of Lands held rent-free and Payment and Recovery of Cess in respect thereof.*

Rent-free lands in what estates or tenures to be included for the purposes of this Act.

50. All lands held without payment of rent other than lands mentioned in section 33, and other than estates entered on the General Register of revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate, within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to form a part of the estate in which they are included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint.

Holders of estates and tenures bound to return rent-free lands, and to pay cess at half rates for such lands included therein.

51. Every holder of an estate or tenure who is required by this Act to submit a return in the form in Schedule (A) contained, shall be bound to enter in such return all lands of the nature of those specified in section 50 according to the tenor thereof; and shall be bound to pay road cess and public works cess on the annual value of such lands at one-half of the rates fixed under this Act for the levy of such cesses respectively in the district generally for the year.

See DLR XIII Calc: 197

Notice and extracts of valuation roll to be published by Collector in respect of such rent-free lands.

52. Whenever any lands held rent-free shall have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation roll of such estate or tenure as provided in section 35, cause to be published a notice in the form in Schedule (D) contained, to which notice shall be annexed such extracts from the valuation roll of such estate or tenure as relate to such lands,

Such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate,

by depositing another copy of the same at any police-station, registration office or other Government office in the neighbourhood for the inspection of all concerned,

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout every such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owners and holders of such lands are required to inform themselves, by inspection of such extracts of the valuation put upon their lands, and to pay yearly to the holder of the estate or tenure in the return of which such lands are included, the cesses which shall be payable in respect of such lands under the provisions of this Act.

Holder of rent-free land may object to valuation.

53. Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this Chapter, the owner, holder, or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation roll so published, and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land in the possession of such owner, holder, or occupier, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates;

Provided that nothing in this section shall be taken to authorize the Collector to alter any return so as to show any area of land as held rent free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

Notice to be published by holders of estate in certain cases.

54. In the following cases, that is to say—

(1) whenever a new valuation or revaluation takes effect in any district or part of a district;

(2) whenever the rate fixed for the levy of the road cess or of the public works cess in any year is changed from the rate at which such cess was levied in the preceding year; and

(3) whenever the dates fixed by the Lieutenant-Governor under section 57 for payment of instalments of the cesses by holders of rent-free land are changed,

the holder of every estate or tenure to whom any cesses are payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate, informing all

concerned of the rate which has been fixed for the levy of such cesses respectively; and requiring every owner and holder of any such land of which the cesses are payable to the person who causes the notice to be published to pay the amount of the cesses specified in such notice as it falls due, until a similar notice of change of the amount shall be given.

Such notice shall contain the following information in respect of each tenure and holding of rent-free land which is entered separately in the Collector's valuation roll:—

(1) a specification of the land in respect of which the cesses are payable;

(2) the name of the owner, holder or occupier of such lands, if known;

(3) the annual value of such land as entered in the Collector's valuation roll;

(4) the rate on each rupee of the annual value which has been fixed under the Act for the levy of the road cess and public works cess respectively for the year;

(5) the amount of the cesses payable in respect of each tenure or holding, calculated at such rates; and

(6) the dates fixed by the Lieutenant-Governor under section 57 for the payment of each instalment together with the amount of each instalment.

Mode of publication.

55. Publication of the notice abovementioned may be lawfully made by affixing one copy of the same at some conspicuous place in every village in which any such land is situate;

by depositing another copy thereof to be available for general inspection at any mâl cutcherry

of the estate or tenure in which such land is included,

or at any other convenient place in the neighbourhood;

and by proclamation as herein next provided

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited, that it is open to inspection at the mâl cutcherry or other convenient place as above mentioned, and that every owner and holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the cesses due by him accordingly

Owner of rent-free land bound to pay cess at full rate.

56. After publication of the extracts from the roll as provided in section 52, and in cases in which publication of the notice mentioned in section 54 is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extracts and every person in receipt of the rents and profits or in possession and enjoyment of such land shall be bound to pay year by year to the holder of the estate or tenure in the return of which such land has been included, the amount of the road cess and public works cess which may thereafter become due to such holder, calculated on the annual value of such land as entered in such extracts, or on any other annual value which may have been determined by the Collector

under section 53, at the full rate or rates which may have been fixed under this Act for the levy of such cesses respectively in the district generally for the year.

Instalments to be fixed by Lieutenant-Governor.

57. The payment of the cesses for each year by the holder of any land which is held rent-free shall be made by two equal instalments, or in one payment, upon such days or day as shall be for that purpose fixed by the Lieutenant-Governor.

If instalments not paid within a month, double the amount may be recovered.

58. When an instalment of the cesses due on any rent-free land is not paid to the holder of the estate or tenure to whom it is due within one month of the date on which such instalment is payable, such holder shall be entitled to recover a sum equal to double the amount of such instalment due to him under sections 56 and 57, with interest on such sum calculated at the rate of twelve and a half per centum per annum from the date on which such instalment was payable, and with all costs of suit:

Provided that such holder shall have paid to the Collector all sums due to such Collector up to date in respect of road cess and public works cess, and not otherwise.

Holders of estates, &c., may send in supplementary returns in respect of rent free lands.

59. If the holder of any estate or tenure shall have omitted to enter in his return (whether such return was made under Bengal Act X of 1871, or under this Act) any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give in to the Collector a supplementary return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A. and shall thereupon pay to the Collector the amount of the cesses which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.

Effect of supplementary returns.

60. Such supplementary return shall to all intents and purposes have the same effect as a return duly made under the provisions of section 51; and sections 51 to 56 (both inclusive) shall be applicable to and in respect of any rent-free land included in such supplementary return.

Sections applicable to amounts payable by owner, &c., of rent-free land.

61. The provisions of sections 57 and 58 shall be applicable to every amount which, as provided in section 56, may become payable by the owner and holder of any such rent-free land to the holder of any such estate or tenure after the fulfilment of the requirements in sections 52, 53, and 54 contained.

Section 58 not applicable to such amounts until sections 52, 53, and 54 are complied with.

62. The provisions of section 58 shall not be applicable to any such amount which may have become so payable under the provisions of Bengal Act X of 1871 or of this Act before the fulfilment of the requirements of the sections 52, 53, and 54; but when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which such instalment was payable,

the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of twelve and a half per centum per annum on such amount, and with all costs of suit;

Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section, unless he has paid to the Collector all sums which became payable by him to such Collector on account of road cess and public works cess, at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure.

Owner of rent-free land liable to pay cess in future.

63. As soon as the said requirements shall have been fulfilled in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such lands shall be bound to pay the amount of the road cess and public work, cess which may thereafter become due on such land to the holder of the estate or tenure, in the supplementary return of which such land has been included. Sections 56 and 57 and 58 shall be applicable to the cesses so payable.

Additional return of rent-free land entered in return under Act X of 1871 may be made.

64. (1)—Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the Bengal Act X of 1871, and has paid to the Collector any cess payable under the said Act, or under the Bengal Act II of 1887, in respect of the said rent-free lands, may at any time after the commencement of this Act give in to such Collector an additional return in the form given in Part IV of Schedule (A).

Additional return to be deemed supplementary return.

(2)—Such additional return shall be deemed to be a supplementary return within the meaning of section 59, and from the date of the inclusion of any such lands in such additional return, the same consequences shall ensue, and the same rights and obligations accrue to the Collector and to the holder of such estate or tenure, and the same liabilities shall attach to the owner, holder, and occupier of such lands as would have attached to them respectively if such lands had been included in a supplementary return given in under section 59.

See sec. 1 f Act VII of 881.

Holders of estates, &c., how to recover from holders of rent-free lands.

* 64A. All sums due to the holder of any estate or tenure under the provisions of this Chapter, in respect of any land held rent-free, may be recovered by such holder from any owner or holder of such rent-free land, or from any occupier of the same, by any means and any process by which the amount might be recovered if it were due on account of rent of a transferable tenure or holding, and subject to the same rules as to limitation:

Provided that, if any such objection as is mentioned in section 53 has been made before the Collector, no proceedings shall be commenced, and no proceedings which have been commenced shall be continued, for recovery of cess in respect of the lands which are the subject of such objection, until such objection shall have been disposed of by the Collector.

Owner, holder or occupier of rent-free lands may be sued.

Decree against occupier tantamount to decree against owner.

64B. In every suit for the recovery of any such sum, the person to whom the sum is due may proceed at his option either against the owner or holder of the rent-free land in respect of which such amount is due, or against the occupier thereof; and any decree obtained in such suit against any occupier of such land shall have the same effect and be followed by the same consequences in respect of the execution of such decree against the owner or holder of such land, and in respect of the sale of such land in such execution, as if the suit had been brought and the decree given against such owner or holder of such land, but shall have effect against such occupier personally so long only as he remains in occupation of such land, and no longer.

Occupier may deduct cess paid from rent.

65. Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable, such occupier shall be entitled to deduct the sum so paid by him from the rent next thereafter payable by him to the owner of such land, until such sum is fully adjusted.

Notic to be served on holder of rent-free land requiring him to lodge return.

66. Notwithstanding anything in this Chapter contained, the Collector may at any time cause a notice as mentioned in section 16 to be served on the holder of any rent free land which he shall consider not to have been entered in the return of any estate or tenure in which such land ought to have been included under the provisions of section 51. Such notice shall require the holder of such land to lodge at the office of the said Collector a return in the form in Schedule (A) contained in respect of such land;

and on service of such notice, the provisions of this Chapter shall no longer apply to such lands; but the same consequences shall ensue, and the same liabilities shall attach to the holder of such land as would have ensued and would have attached, if such lands had constituted a revenue-free estate.

If the Collector has reason to believe that any land in respect of which he determines to serve such notice has been included in the return of any estate or tenure, he shall give notice of his intention to the holder of such estate or tenure, and shall alter such return as may be requisite, and shall correct the valuation and assessment of such estate or tenure as may be required.

If no notice served, such holder bound to notify omission to Collector.

67. If within one year of the commencement of this Act no notice has been served as mentioned in section 66 on the holder of any rent-free land requiring him to lodge a return in the office of the Collector, and if such land has not been included in any extracts from the returns of estates and tenures published by the Collector under section 52 or other similar section, the holder of such rent-free land shall be bound within one month of the expiration of such year to give information of such omission to the Collector, together with a description of the said land, a specification of the village or villages within which it is situate, the area in each village, and the amount of rent payable to him thereupon;

Provided that no holder of rent-free land who at any time after the expiration of the time prescribed shall of his own motion and otherwise than after the issue of any notice by the Collector in respect of his lands give such information to the Collector shall be liable to prosecution for omitting to give such information within the prescribed time.

Collector thereupon may require such holder to make return.

68. On receipt of such information, whether within the time prescribed or after the expiration thereof, the Collector may, by an order in writing, require such owner or holder to make a return of his land in the form in Schedule (A) contained, or, if the gross rental of such land does not exceed one hundred rupees, may order that such land shall be summarily valued under section 27 or section 28, and may proceed to make such valuation.

Order to have effect of notice.

69. Every order made by a Collector under the last preceding section shall have the same effect and be followed by the same consequences as the issue of a notice by the Collector under section 66.

Liability of such holder to pay arrears of cesses.

70. As soon as any rent-free land which had not previously been included in the valuation of any estate or tenure has been valued by the Collector after the issue of a notice as provided in section 66, or after an order made under section 68, the holder of such land shall become liable to pay to the Collector the road cess and the public works cess due on such land, in accordance with such valuation, for the three years last preceding such valuation, at the full rates at which such cesses were respectively levied for each such year in the district generally, together with interest calculated at twelve and a half per centum per annum on each instalment from the date on which such instalment would have been payable if such valuation had been in force.

Such holder is not liable to pay cesses except to Collector or his Deputy.

71. No owner or holder of rent-free land on whom a notice has been served by the Collector under section 66, or in respect of whose land an order has been made by the Collector under section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure, or to pay any amount as road cess or public works cess otherwise than to the Collector or to some person appointed by him in that behalf, unless, on a revaluation of any estate or tenure being made, the Collector shall by an order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act;

and upon such order being made, the provisions of this Chapter, in so far as they are applicable, shall apply to the assessment and payment of road cess and public works cess in respect of such land.

CHAPTER V.—*Valuation, Assessment, and Levy of Cesses on Mines, Railways, and other Immoveable property*

Notice to return profits.

72. On the commencement of this Act in any district, and thereafter before the close of each year, the Collector of the district shall cause a notice to be served upon the owner, chief agent, manager or occupier of every

Note.—Where the Collector has issued a notice, under section 66, on an excluded rent-free tenure-holder, section 70 empowers him to recover three years' arrear cesses, if the rent-free tenure-holder has hitherto evaded payment, together with interest. Section 71 requires the Collector to collect future cesses from the tenure-holder *direct*, until on a re-valuation of the estate the Collector orders otherwise. But when the revaluation of the estate is going on at the time the notice under section 66 is issued and the valuation under section 70 is made, there is nothing to prevent the Collector immediately including the rent-free holding in the estate within which it falls and collecting all future cesses accordingly. 2-3-93.

mine, quarry, tramway, railway, and other immoveable property not included within the provisions of Chapter II, and not being one of the tramways or railways mentioned in section 8; such notice shall be in the form in Schedule (E) contained, and shall require such owner, chief agent, manager or occupier to lodge in the office of such Collector within two months a return of the net annual profits of such property, calculated on the average of the annual net profits thereof for the last three years for which accounts have been made up.

Such Collector may in his discretion extend the time allowed for lodging such return.

When property lies in different districts.

73. Whenever any property assessable under this Chapter lies in two or more districts, the notice to furnish a return under section 72 shall be served on the owner, chief agent, manager or occupier of such property by or through the Collector of the district in which such owner, chief agent, manager or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

When property is partly in and partly outside Bengal.

74. Whenever any property assessable under this Chapter lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return furnished as required by section 72 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

If return not furnished or incorrect, Collector to make valuation.

75. If such return be not furnished within the period of two months from the date on which such notice was served, or within any extended time allowed by the Collector of the district, or if such Collector shall deem that any return made in pursuance of such notice is untrue or incorrect, such Collector shall proceed to ascertain and determine by such ways or means as to him shall seem expedient the annual net profits of such property calculated as aforesaid.

Valuation on value of property.

76. If such Collector be unable to ascertain the annual net profits as aforesaid of any property assessable under this Chapter, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon.

Cost of valuation from whom to be recovered.

77. The expenses incurred in making any valuation under section 75 or section 76 may be recovered, together with all costs of the recovery thereof as provided in section 98, from the person who was bound to make such return or who made the incorrect return.

Notice of valuation.

78. So soon as such Collector shall have ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager or occupier of such property a notice informing him of the amount of the annual net profits so ascertained and determined by him.

79. New valuations under this Chapter shall be made by the Collector of the district every year, and such Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred;

Valuations under this Chapter to be annual.

Provided that whenever any return made under section 72 shall be accepted by the Collector for any year, the owner, chief agent, manager or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return may, for the purposes of this Act, be deemed to be the annual net profits for each of the five years then next ensuing;

Declaration of annual net profits by owner for five years.

And if the Collector of the district shall agree to accept such declaration, no new valuation shall be made of such property until the said five years shall have expired.

Effect of acceptance by Collector of declaration.

80. When the rate of road cess and public works cess to be levied in the district upon property assessable under this Chapter shall have been determined for any year as in this Act provided, the Collector of the district shall cause to be served on the owner, chief agent, manager or occupier of every such property a notice showing the amount of road cess and public works cess respectively payable in respect of such property, and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager or occupier to such Collector in two equal instalments—the first on the expiry of six months, the second on the expiry of nine months, after the date fixed as hereinbefore provided for the commencement of the year.

Notice of rate of cess and dates of payments.

81. In any case in which the occupier of such property is a different person from the owner, and has paid in excess of half of the sum due as road cess and public works cess on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier, provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess and public works cess on every rupee thereof.

Recovery by occupier or owner who has paid in excess.

82. The total of the cesses payable in respect of property assessable under this Chapter, owned or occupied by the same person in two or more districts, shall be payable to the Collector of the district where the owner, chief agent, manager or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of other districts in the proportion in which the *Committees** District Road Funds* of such district shall be severally entitled thereto, as provided in the section next following.

How distributed when property in different districts.

* See second schedule of Act III (B.C.) of 1885

Determination of proportion of profits when property in different districts.

83. Whenever any property assessable under this Chapter lies in two or more districts, the Lieutenant-Governor shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the *Committee*† District Road Fund† of each district concerned.

† See second schedule of Act III (B.C.) of 1885.

Service of notices under this Chapter.

84. Every notice under this Chapter may be served—

(*a*) by leaving it at the registered office (if any) of such owner, chief agent, manager or occupier aforesaid; or

(*b*) by sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he have more offices than one, at his principal office; or

(*c*) by giving it to such owner, chief agent, manager or occupier.

CHAPTER VI.—*Special provisions for Orissa and Midnapore.*

Collectors in Orissa and Midnapore may order certain revenue-free estates to be annexed to other estates for purposes of payment of cess.

85. In any district of the province of Orissa and in the district of Midnapore, the Collector may at any time, with the sanction of the Commissioner, order that any revenue-free estate not exceeding 500 standard bighas in extent, of which the valuation shall have been completed, shall, for the purpose of payment and levy of the cesses due in respect thereof, be annexed to any other estate within the ambit of which it is situate or which it adjoins.

Notice to be given to holder of estate to which such revenue-free estate is annexed.

86. Notice of such order shall be given by the Collector to the holder of the estate to which such revenue-free estate is ordered to be so annexed, and to such notice shall be appended a copy of the valuation-roll of the said revenue-free estate, and thereupon such holder shall be liable to pay annually to the Collector on account of such revenue-free estate, road cess and public works cess at one-half of the rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

Notice to be given to holder of revenue-free estate.

87. Notice of such order shall also be given by the Collector to the holder of the said revenue-fee estate, and such notice shall require him to pay annually, and he shall thereupon be bound to pay to the holder of such other estate road cess and public works cess at the full rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

Cesses payable by holder of revenue-free estates in such instalments as Lieutenant-Governor may direct.

88. Such cesses shall be so payable by the holder of the said revenue-free estates in two equal instalments on such dates as may be fixed by the Lieutenant-Governor under section 42 for the payment of cess by the holders of revenue-free estates, or in

such other instalments and on such other dates as the Lieutenant-Governor may direct, or, if the Lieutenant-Governor shall so order, the whole amount so payable on account of such cesses for each year shall be payable in a single sum on any such date as the Lieutenant-Governor may appoint.

In default of payment as hereby required, the provisions of section 47 shall be applicable.

Notices to be served.

89. Whenever the service of a notice on the holder of a revenue-free estate is required by the provisions of section 40, the Collector shall cause such notice to be served, notwithstanding that the revenue-free estate may have been annexed to another estate as hereinbefore provided;

and the Collector shall further cause a notice containing the same particulars to be served in respect of such revenue-free estate on the holder of the other estate to which it is under the provisions of section 85 annexed.

Collector may revoke orders passed under section 85.

90. The Collector may at any time, with the sanction of the Commissioner, revoke any order passed under section 85, and shall give notice of such revocation both to the holder of the revenue-free estate affected, and to the holder of the other estate to which such revenue-free estate was annexed.

Chapter VII.

Miscellaneous.

Collector may appoint certain establishments.

91. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and revaluations under this Act for making, collections recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections, and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes;

and the payment of such establishments and other charges on bills signed by the Collector shall be the first charge on the District Road Fund.

Note.—While section 133 was in force generally it was decided that there was no appeal to the Board against orders passed by the Chairman of the District Road Committee in cases of dismissal of persons employed under that section. The Collector's proceedings under this section 91 are subject to the general control and supervision of the Commissioner and of the Board under section 105. (Board's Miscellaneous Proceedings of 16th September 1887, No. 9, Colln. 7, File 552).

Powers of Collector in making valuation.

92. For the purpose of making any valuation of lands directed by this Part, the Collector shall exercise the powers vested in Collectors by clause I of section 23, and clause I of section 24 of Regulation VII of 1822, except so far as the said clauses authorize any enquiry into rights or interests attaching to such lands.

93. Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, and not otherwise.

Commissioner or Board may revise valuation.

94. Any person who is bound to make any return under this Part shall be deemed to be legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector shall see ground for believing that any return made is false, he may prosecute the maker accordingly. And if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

False returns.

95. Every return filed by or on behalf of any person in pursuance of the provisions of this Part, shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.

Returns evidence against the maker only.

96. Every notice under this Part required to be served, except as otherwise expressly provided, may be served—

Service of notices under this Part.

(1) by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or

(2) by sending a registered letter containing such notice directed to the said person at his usual place of abode or to the place where he may be known to reside; or

(3) by posting a copy of the notice at the mâl cutcherry of the estate or tenure to which the notice relates, or, if no such mâl cutcherry be found, on some conspicuous place on such estate or tenure: and in the case of estates paying their annual revenue by four instalments, by delivering another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

97. The costs of service of every notice and process by this Act required to be served shall in the first instance be defrayed from the District Road Fund, and, subject to such rules as may be made by the Board of Revenue under section 106, shall be recoverable either from the person to whom such notice or process is addressed, or from the person owing to whose default such notice or process is issued, as the Collector may think fit; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the District Road Fund;

Costs of service.

Provided that no costs or other expenses whatever shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under this Act other than notices of demand to pay any amount of cess which has become due.

No costs to be recovered for certain notices.

98. Every amount due, or which may become due, to any Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fee or costs payable, of any notices served, of any fines imposed, or on any other account, may be realised by such Collector by any process provided by any law for the time being in force for the realisation of public demands; and shall be deemed to be a public demand under such law;

Dues under the Act to be levied as public demand.

Provided that the* District Road *Committee* Fund* shall indemnify the Collector of the district for all expenses incurred, and for all costs and damages for which such Collector may become liable (whether in connection with suits before the civil courts or otherwise) in respect of any proceedings for the recovery of any such dues as aforesaid.

* See second schedule of Act III (B. C.) of 1885.

99. Instead of proceeding as provided by the last preceding section for the recovery of any sum due under this Act, or if after so proceeding the Collector shall have failed to find property belonging to the person from whom any such sum is due, by the sale of which such sum may be fully recovered, the Collector may, if he see fit, after recording his opinion to that effect, cause a notification in form in Schedule (F) contained to be issued for the estate or tenure in respect of which any such amount is due. Such notification shall be published by beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be posted in a conspicuous place in every such village and at the mâl cutcherry of the estate or tenure to which such notification relates, if such cutcherry be found.

Collector may recover dues out of rent.

Every payment of rent, save and except to the Collector or some person by him thereunto appointed, made after such publication until further order from the Collector, shall be null and void;

and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenant in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant or ryot on the estate or tenure in respect of which the notification has been issued, until the amount due to the Collector together with all costs shall be satisfied, whereupon the said notification shall be revoked.

The receipt of the Collector in respect of all sums paid to him as rent or so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by the occupier, tenure-holder, under-tenant or ryot to whom such receipt is given.

In case the Collector shall see fit so to proceed, the claim for arrears of road cess and public works cess due from any estate or tenure in respect of which a notification has been issued as above provided shall have priority over any other demand or claim or lien existing thereupon other than the demand of Government revenue.

Collector's claim to have priority.

100. The Lieutenant-Governor may at any time invest any person with the powers of a Collector under this Part to be exercised by such person under the control or supervision of the Collector, or independently of such control and supervision, as the Lieutenant-Governor shall direct.

Lieutenant-Governor may invest any person with Collector's powers.

Collector may delegate powers.

101. The Collector may, with the sanction of the Commissioner, delegate all or any of his powers and functions under this Part to be exercised under the control and supervision of the Collector, by any Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer of like rank;

Provided that every order passed by such Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer, shall be appealable to the Collector within fifteen days of such order being passed.

Appeals against valuation.

102. Every person who shall deem himself to be aggrieved by any valuation made by a Collector under the provisions of section 75 or 76 may, within one month after the issue of the notice mentioned in section 78,

and every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part, may, within one month after the posting up of a copy of the valuation-roll as mentioned in section 35,

prefer his objections to the Collector, and if such objections, or any of them, are disallowed, may, within one month of such disallowance, appeal to the Commissioner against such valuation, and the decision of the Commissioner shall be final.

NOTE.—The decision of the Commissioner is final under this section. The power of general control and supervision which is given to the Board by section 105 does not authorize the Board to set aside the Commissioner's decision in a particular case. (Board's Proceedings of 21st January 1888, No. 61, Colln. 6 File 4).

Orders for levy of fine appealable.

103. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in section 18, pending such appeal, and until the order of the Commissioner which shall be final, all process for such levy shall be discontinued.

Orders appealable to Commissioner.

104. Every order passed by the Collector under sections 19, 20, 26, 50, 51, 53, 85, 98 or 99, shall be appealable to the Commissioner within one month from the date of such order.

Collector's proceedings subject to supervision of Commissioner and Board.

105. Notwithstanding anything hereinbefore contained, all proceedings of the Collector or of any officer of a lower grade under this Part shall be subject to the general control and supervision of the Commissioner and of the Board of Revenue, and all such proceedings of the Commissioner shall be subject to the general control and supervision of the Board of Revenue.

NOTE.—Sections 93, 102, and 105 must be so construed as to be consistent with each other. The Board have understood them to mean that any person who chooses to appeal to the Commissioner against a valuation by the Collector must abide by the result of that appeal. The Board may still exercise a general control and supervision under section 105, but this will not authorize their interference with a distinct finding of the Commissioner under section 102. The decision of the Commissioner being final, the action of the Board would be limited

to laying down general rules or instructions for the Commissioner's guidance, if the Board should be of opinion that he had proceeded upon wrong principles. (Board's Cess Proceedings of 27th June 1885, No. 15, Collection 7, File 25.)

Board may make rules.

106. The Board of Revenue may from time to time make, and when made, from time to time alter, add to, or cancel any rules—

(*a*) prescribing forms for the notices, returns, and valuation-rolls required by this Part to be issued or made;

(*b*) prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under section 97;

(*c*) prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation rolls as provided in section 34;

(*d*) apportioning the amount of the cesses for the payment of which the respective holders of the several shares of an estate in respect of which separate accounts are kept shall be primarily liable under section 44;

(*e*) regulating the opening, keeping, and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in section 46;

(*f*) regulating the proceedings of Collectors under Chapter V;

and otherwise providing for the proper execution of this Act in respect of valuations of the assessment and of the levy of the cesses and other sums due under the same.

All rights in immoveable property saved unless affected by this Act.

107. Nothing in this Part contained, and nothing done in accordance with this Act, shall be deemed to affect the rights of any person in respect of any immoveable property or of any interest therein except as otherwise expressly provided in this Act.

PART III.

Constitution and Administration of the District Road Fund.

Chapter VIII.—*Constitution and Application of the District Road Fund.*

Constitution of District Road Fund.

108. The District Road Fund of every district under this Act shall consist of the amount produced by the road cess,

of all sums levied or recovered as fines, penalties or otherwise in respect of the cesses under this Act* not being interest levied in respect of public works cess,

of all sums assigned by the Government thereto, whether as a contribution from the proceeds of the public works cess towards the expenses of assessing and collecting such cess jointly with the road cess or otherwise.

†*and of all sums whatsoever which may be at the disposal of the District Road Committee as hereinafter appointed.*

* See sec. 10 of Act II (B.C.) of 1881.

† See second schedule of Act III (B.C.) of 1885.

*109. *The District Road Fund of every district shall be applicable to the following objects and in the following order:—*

Application of District Road Fund.

Firstly.—To the payment of the cost of establishments entertained and expenses incurred by the Collector as mentioned in section 91;
to the indemnification of the Collector with the sanction of the Commissioner for any other costs or damages which he may have incurred, or for which he may have become liable in the course of the proceedings for the assessment and collection of the cesses under this Act;
and to the payment of such sums as may be determined by the Lieutenant-Governor for the purposes mentioned in section 181, subject to the limit imposed in that section;

Secondly.—To the payment of establishments entertained and expenses incurred by the District Road Committee for the purposes of this Act, and of any leave allowances, gratuities or pensions which may be payable under this Act;

Thirdly.—To the payment of any sums which the Committee may under this Act from time to time have undertaken to pay as interest on capital expended on any works which may directly improve the means of communication within the district or between the district and adjacent districts;

Fourthly.—To the repair and maintenance of roads, bridges, water-channels, and other means and appliances for facilitating communications which have been taken charge of by the Committee under this Act, or towards which they may have agreed to contribute;

Fifthly.—To the construction of new roads, bridges, water-channels, and other means of communication;
to the construction, provision, repair, and maintenance of any means and appliances for facilitating communication within the district or between the district and adjacent districts which the Committee may determine to construct or to take charge of, or towards which they may determine to contribute;
to the planting of trees by the roadside, and
to the construction and maintenance of any means and appliances for improving the supply of drinking-water, or for providing or improving drainage; and

Sixthly.—To investment in any local debenture loans issued by the Government of India or the Lieutenant-Governor for the construction of productive works, which may directly improve the means of communication within the district, or between the district and adjacent districts;

Provided—

Provisoes.

(1) that no sum shall be expended from the District Road Fund in the construction of any channel for the purposes of irrigation or for the purposes of drainage connected with any irrigation works in charge of public officers,
or for the improvement or maintenance of any water-channels on which tolls are levied, when the proceeds of such tolls are not paid into the District Road Fund;

(2) that no part of the District Road Fund of any district shall be applied to the construction or maintenance of any road within any first or second class municipality under the Bengal

* See second schedule of Act III (B. C.) of 1885.

Municipal Act, 1876, *unless such road shall have been expressly excluded from the operation of the said Act under section* 32 *thereof; and*

(3) *that no part of the District Road Fund of any district shall be expended on any work or for any purpose without the limits of such district, unless the special sanction of the Lieutenant-Governor to such expenditure shall have been obtained as being for the benefit of the district charged.*

* See second schedule of Act III (B. C.) of 1885.

Application of District Road Fund.

*109. The District Road Fund of every district shall be applicable to the following objects and in the following order:—

Firstly.—To the payment of the cost of establishments entertained and expenses incurred by the Collector under section 91.

Secondly.—To the indemnification of the Collector, with the sanction of the Commissioner, for any other costs or damages which he may have incurred, or for which he may have become liable, in the course of the proceedings for the assessment and collection of the cesses under this Act.

And the balance, after payment of such expenses, shall be credited to the District Fund of the district.

† See first schedule of Act III (B.C.) of 1885

Committee may guarantee sums for District Road Fund as interest on capital.

† 110. *With the sanction of the Lieutenant-Governor, the Committee may from time to time undertake to guarantee the annual payment from the District Road Fund of such sums as they shall think fit, as interest on capital expended on any works which may directly improve the means of communication within the district, or between the district and other districts.*

Lieutenant-Governor may apportion costs of works extending over more than one district.

111. *Whenever any works to which any portion of the Road Fund of any district is applicable under the last preceding section extend over more than one district, the Lieutenant-Governor may decide the proportions in which the Road Fund of each district concerned shall contribute towards the cost or interest upon the cost of such works.*

CHAPTER IX.—*The District Road Committee.*

Constitution of District Road Committee.

112. *For the administration of the District Road Fund and for the construction, repair, and maintenance of district roads, bridges, water-channels, and other works as aforesaid under this Act, the Lieutenant-Governor shall from time to time appoint, or cause to be elected, under such rules in regard to qualification, election, and discharge, as may by him be prescribed, any number of the payers of road cess of such district, their managers or agents to be members of a District Road Committee.*

Members may hold office for five years. Resignation of member.

113. *Every member of the Committee may hold office for five years from the date of his appointment or election, and the Lieutenant-Governor may at any time before the expiration of such term of five years accept the resignation of such member.*

Removal of member.

114. *The Lieutenant-Governor may remove any member appointed or elected under this Act, if such member shall have been guilty of misconduct in the discharge of his duties, or of any disgraceful conduct.*

Member who neglects to attend meetings, or is sentenced to imprisonment, to cease to be member.

115. *Any member who, without having obtained permission from the Committee, shall have omitted to attend six consecutive meetings of the Committee,*

and any member who shall have been sentenced to imprisonment,

shall cease to be a member of the Committee.

Appointment of ex-officio members.

116. *In addition to the members appointed or elected as aforesaid, the Lieutenant-Governor may appoint any officer of Government to be a member of the Committee, and may direct, by a writing signed by him, that all persons holding the offices in such writing specified shall be ex-officio members of the Committee for any district in which they exercise the said offices, and in which this Act shall have come into force;*

Members holding salaried offices under Government not to exceed one-third.

Provided that the number of members of the Committee holding salaried offices under the Government shall not be more than one-third of the total number of the Committee.

Proceedings not to be invalidated by reason of excessive proportion of officials.

117. *No act or proceedings of the Committee shall be invalidated by reason that at the time of doing such act or taking such proceedings the number of members of the Committee as then existing, who were holding salaried offices under the Government, was greater than the proportion mentioned in the last preceding section; and no act or proceedings of any meeting shall be invalidated by reason of the proportion of members holding such salaried offices as aforesaid present at the same being greater than as provided by the said section.*

Their mode of transacting business.

Chairman and Vice-Chairman of Committee.

118. *The Collector of the district shall be the Chairman of the Committee, and the Vice-Chairman shall be appointed as provided in section 129.*

Committee to have an office.

119. *The Committee shall have an office within the district in and for which they shall have been appointed, and shall meet for the transaction of business at least once in every quarter of a year.*

Two kinds of meetings.

120. *There shall be two kinds of meetings for the transaction of business, namely, special meetings and ordinary meetings.*

What are special meetings.

121. *Meetings of the following descriptions shall be special meetings:—*

(1) *Any meeting convened by the Chairman under section 123;*
(2) *For the election of a Vice-Chairman under section 129;*
(3) *For determining the salary of the Engineer under section 131;*
(4) *For the election of an Engineer under section 132;*
(5) *For determining the details of establishment and the salaries to be attached to each office under section 133;*
(6) *For making rules for leave of absence under section 134, and for pensions and gratuities under section 138;*

(7) *For considering and passing the general statement under section* 141 *or any revised or supplemental statement under section* 143;

(8) *For preparing and framing an estimate of income and expenditure, and for determining the rate of road cess for the coming year under sections* 146 *and* 148;

(9) *For amending any such estimate under section* 157;

(10) *For receiving and considering the annual report and accounts under section* 179.

All other meetings shall be ordinary meetings.

President at meetings.

122. *The Chairman, or, in case of his absence at the time appointed for the meeting, the Vice-Chairman, shall preside at every meeting of the Committee. In the absence of both the Chairman or Vice-Chairman, the members present may choose one of their number to be President of such meeting.*

Meeting to be called on requisition.

123. *The Chairman, or, in case of his absence, the Vice-Chairman, may whenever the thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third of the members, convene a meeting.*

Notice of meeting.

124. *At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business other than that so stated shall be transacted at such meeting, except with the permission of the meeting.*

Quorum.

125. (1)—*No business shall be transacted at any special meeting unless at least one-fourth of the total number of members forming the Committee at the time of the meeting are present at the commencement and close of such business; and no business shall be transacted at an ordinary meeting unless at least three members are so present.*

Delegation of powers to Sub-Committee.

(2)—*The Committee may delegate any of their powers to Sub-Committees consisting of such member or members of their body as they think fit. Any Sub-Committee so formed shall, in the exercise of the powers delegated, conform to any regulations that may be imposed on them by the Committee.*

Adjournment, voting, &c., of Committee.

(3)—*The Committee may hold meetings and adjourn as they think proper. Questions at any meeting shall be determined by a majority of votes of the members present, and in case of an equal division of votes, the President shall have a second or casting vote.*

Adjourned meeting.

126. *If at the time appointed for a special meeting, or within one hour thereafter, a quorum is not present, the meeting shall stand adjourned till some future day to be appointed by the Chairman or Vice-Chairman of the Committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.*

Minute-book to be kept.

127. *The minutes of the proceedings of every meeting shall be recorded in a book to be kept for that purpose in the office of the Committee, and any person resident in, or owning or holding land in the district may at all reasonable times inspect and*

examine such book without payment of any fee, and may obtain a certified copy of any extract thereform on payment of such fees as the Lieutenant-Governor may direct.

At the request of any member of the Committee who is not acquainted with the English language, the Chairman shall cause to be delivered to such member an abstract of the minutes of any meeting in the vernacular of the district.

Correspondence between Committee and Lieutenant-Governor.

128. *All correspondence between the Committee and the Lieutenant-Governor shall pass through the office of the Commissioner, who in all things under this Part shall be subject to the control and supervision of the Lieutenant-Governor.*

Committee to furnish information.

The Committee shall furnish the Lieutenant-Governor and the Commissioner respectively with any information for which they may call connected with the duties imposed upon them by this Act.

Their Vice-Chairman, Engineer, and Establishment.

Appointment of Vice-Chairman.

129. *The first meeting of the Committee shall be convened by the Chairman at such time as he shall think fit, and shall proceed to nominate one of the members of the Committee to be Vice-Chairman of the Committee, and shall submit to the Lieutenant-Governor the name of the person so nominated; whereupon the Lieutenant-Governor may, if he think fit, appoint such person to be Vice-Chairman of the Committee, or may require the Committee to nominate and to submit to him the name of some other person, and whenever the office of Vice-Chairman shall be vacant, a Vice-Chairman shall be nominated and appointed in the manner above mentioned;*

Vice-Chairman may be appointed ad interim.

Provided that whenever the office of Vice-Chairman shall become vacant, the Chairman may, with the approval of the Commissioner, appoint any member of the Committee to be Vice-Chairman thereof ad interim *until the vacancy shall have been filled up by appointment as above provided.*

Vice-Chairman may hold office for two years.

The Vice-Chairman may hold office for a period not exceeding two years, and at the expiration of that time may be re-nominated by the Committee and re-appointed to the office by the Lieutenant-Governor.

Removal of Vice-Chairman.

130. *The Lieutenant-Governor may, if he thinks fit, upon the recommendation of two-thirds of the members voting at any special meeting, remove the Vice-Chairman, and any member entitled to vote may give a proxy in writing to any other member for the above purpose.*

Proxies allowed.

Such proxy shall be produced at the time of voting, and shall entitle the member to whom it is given to vote as authorised by the tenor of such proxy.

Salary of District Engineer.

131. *The Committee at a special meeting shall determine the salary which they are prepared to give to the District Engineer, and shall report the same to the Lieutenant-Governor, who may approve of such salary, or require the Committee to increase or to reduce the same. In determining such salary regard shall be had in each district to the character of the works and*

the nature of the duties required therein. The salary so determined and approved may from time to time be altered by the Committee with the approval of the Lieutenant-Governor.

Appointment of Engineer.

132. (1)—*Whenever the office of District Engineer shall be vacant, the Committee shall represent the occurrence of such vacancy to the Lieutenant-Governor, who shall thereupon cause a list of qualified officers, not being less than three in number, to be laid before the Committee, and the Committee shall proceed to elect a District Engineer from the persons named in such list.*

Existing appointments to hold good for two years only.

(2)—*All appointments of District Engineers existing at the time of the commencement of this Act shall hold good for a period not exceeding two years from such commencement, and on the expiration of such time every office of District Engineer to which the last appointment shall have been made before the commencement of this Act shall be deemed to be vacant, and a District Engineer shall be appointed in manner above prescribed.*

Provided that if the Lieutenant-Governor and the Committee are satisfied that no change is required, any person holding the appointment of District Engineer at the time of the commencement of this Act may, with the sanction of the Lieutenant-Governor, be re-appointed by the Committee to be District Engineer.

Engineer may be suspended or dismissed by Lieutenant-Governor.

(3)—*The District Engineer may be suspended, removed or dismissed from his office by the Lieutenant-Governor.*

Establishments and salaries how to be fixed.

133. *The Committee, subject to the limit of cost imposed by section* 135, *may, with the sanction of the Commissioner, determine, and from time to time alter, the details of the establishment of officers (other than the District Engineer), clerks, and servants to be employed by them or by any Branch Committee as hereinafter appointed, and the salary to be paid to each such officer, clerk, or servant ; provided that no salary exceeding Rs.* 200 *a month shall be attached to any office without the express sanction of the Lieutenant-Governor.*

Appointments how to be made.

Appointments to offices on the establishment so determined shall be made as follows :—To every office of which the salary does not exceed Rs. 50 *per mensem, by the Chairman of the Committee or of the Branch Committee, as the case may be ;*

To every office of which the salary exceeds such amount, by the Committee or the Branch Committee, as the case may be, with the approval of the Commissioner.

Any such officer, clerk or servant as aforesaid may be suspended or dismissed by the authority appointing him, subject to an appeal to the Commissioner, whose decision shall be final.

NOTE.—In districts where District Road Committee still exist there is no appeal to the Board against orders passed by the Chairman of the Committee in cases of dismissal of persons employed under this section (Board's Miscellaneous Proceedings of 16th September 1887, No. 9, Colln. 7, File 352).

Leave of absence to officers.

134. *The Committee shall make such rules as to leave of absence and absentee allowances as they from time to time may think fit for their own officers and servants, as well as for those of any Branch Committee :*

Provided that in the case of District Engineers drawing a salary of Rs. 200 or upwards per mensem, leave of absence on medical certificate may be granted by the Lieutenant-Governor in accordance with the rules contained in Supplement F of the Civil Leave Code, or any other rules for the time being in force for uncovenanted officers of Government, and that no other leave of absence shall be granted to a District Engineer by the Committee without the sanction of the Lieutenant-Governor.

Salaries not to exceed one-fourth of income.

135. *The aggregate salaries and absentee allowances of the engineers, officers, clerks, and servants aforesaid, entertained by any District Road Committee and by all Branch Committees in any district, together with the expenses of the Collector's establishments under section 91, and the amount which such District Road Committee is required to pay under section 181, shall not for any one year, without the express sanction of the Lieutenant-Governor, exceed one-fourth of the income of the Committee for the said year exclusive of the balance of the previous year.*

Appointment of Divisional Superintendent of Works.

136. *The Lieutenant-Governor may, on the application of two-thirds of the Committees in any division, appoint a Divisional Superintendent of Works, with the necessary office establishment, for the control and supervision of the executive works establishment in all districts of such division, and may determine the proportion of the cost payable by each district in the division in respect of the same.*

Appointment of Superintendent of Works for group of districts.

137. *The Lieutenant-Governor may, on the application of any number of districts, whether forming part of the same division or otherwise, appoint a Superintendent of Works and establishment as aforesaid for such districts, and determine the proportion of the cost payable by each such district in respect of the same.*

Pensions, gratuities, &c

138. *The Committee may, with the approval of the Lieutenant-Governor, make rules for pensions and gratuities to be granted and paid out of the District Road Fund to their officers and servants, and to those of any Branch Committee, and to the members of any establishment appointed by the Collector of the district under section 91, and may from time to time, with such approval, repeal, alter or add to such rules;*

Provided that no officer shall be entitled to any pension or gratuity under this Act from the Road Fund of any district in respect of any period during which he was not serving under the Committee of such district, or under the Collector of such district on an establishment entertained under section 91 for the purposes of this Act;

Provided also that no officer lent by Government and contributing from his salary to any pension fund shall be entitled to claim any pension from the District Road Fund.

Their Functions.

Mode of executing contracts.

139. *The Committee may through their Chairman or Vice-Chairman enter into and execute any contract necessary for the purposes of this Act;*

Provided that every contract made on behalf of the Committee in respect of any sum exceeding five hundred rupees, or which shall involve a value exceeding five hundred rupees, shall be sanctioned by the Committee and shall be in writing and signed by at least two of the members of the Committee, one of whom shall be the Chairman or Vice-Chairman;

Unless so executed, such contract shall not be binding on the Committee.

Penalty on members and officers being pecuniarily interested in contracts.

140. *No member, officer or servant of the Committee shall be in anywise pecuniarily interested in any contract or work made with, or executed for, the Committee; and if any such member, officer or servant be so interested, he shall be incapable of afterwards continuing to be a member of the Committee or holding or continuing in any office or employment under the Committee, and shall be liable on conviction thereof to a fine of five hundred rupees;*

Exception.

Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with the Committee, or execute any work for the Committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to the Committee the extent of his interest in such Company, and, if he be an officer or servant of the Committee, obtain the sanction of the Committee to his continuing to be such officer or servant.

Statement of communications to be prepared.

141. *On the commencement of this Act in any district or part of a district, the Vice-Chairman, within three months after his election, shall cause to be prepared a general statement of the roads, bridges, water-channels and other means of communication to be brought within the operation of this Act within the three years then next ensuing, and the Committee shall at some meeting to be held within one month after the submission of such statement or at any adjourned meeting take such statement into consideration, and may pass such statement, or may make such alteration or addition therein as it shall think fit. Such statement shall be prepared with due advertence to the provisions of section* 109.

Statement to be forwarded to Commissioner.

142. *The Committee shall forward the statement which shall be passed as provided in the last preceding section to the Commissioner for transmission to the Lieutenant-Governor.*

Supplemental statement.

143. *The Vice-Chairman may in any subsequent year cause to be prepared a supplemental statement of the kind mentioned in section* 141 *or a revised statement, and every such supplemental or revised statement shall be subject to the provisions of the last two preceding sections with respect to the statement therein mentioned.*

Lieutenant-Governor may include or exclude any works in or from statement.

144. *The Lieutenant-Governor may at any time order that any road, bridge, water-channel or other means of communication as above mentioned be included in, added to, or excluded from, any statement or supplemental or revised statement prepared as mentioned in section* 141 *or* 143.

Estimates: determination of the rate for the year, and publication thereof.

Collector to submit to Committee annual statement of estimated assets for coming year.

145. *The Collector shall, at such date as the Committee shall fix, prepare and deliver to the Committee a statement showing under separate heads the estimated proceeds for the year then next ensuing of the road cess at the maximum rate hereinbefore provided, and also of any sum and of any sources of revenue for the said year which the Lieutenant-Governor shall have assigned to the said district, or which may be otherwise at the disposal of the Committee.*

Annual estimate to be prepared.

146. *The Committee shall, at some meeting to be held in such month as the Lieutenant-Governor shall determine, prepare an estimate of the income and expenditure of the Committee for the year then next ensuing.*

Works not to be executed until estimates passed or execution sanctioned.

147. *Notwithstanding that any work has been included in such estimate, the Committee shall not begin the execution of any work until detailed specifications and estimates of the same have been passed, or until the execution of the work shall have been otherwise sanctioned by any authority whose sanction to the execution of such work is required under any rules made by the Lieutenant-Governor on that behalf as hereinafter provided.*

Committee to determine rate of road cess.

148. *In making the estimate of income as by the last section required, the Committee shall take into consideration any sum and the proceeds of any source of revenue which shall have been placed at their disposal by the Lieutenant-Governor, or which may otherwise be available to them, and any unexpended balance of the District Road Fund of the previous year which is expected to be available for expenditure in the year of estimate; and shall proceed to determine the rate at which it will be necessary to levy the road cess for the last-mentioned year, so as to provide the further amount estimated to be required for expenditure in the said year.*

Limit of estimate.

149. *The total amount proposed to be expended in any one year in and by any estimate prepared as required by section 146, shall not exceed the proceeds estimated to be at the disposal of the Committee for that year from the road cess, if levied within the district at the maximum rate at which such cess is leviable as mentioned in section 6, together with any sum, and the annual proceeds of any source of revenue which shall have been placed by the Lieutenant-Governor at the disposal of the Committee, or which may be otherwise at their disposal, and with the estimated unexpended balance of the District Road Fund of the previous year as above mentioned.*

Commissioner may revise estimate.

150. *Every such estimate prepared by the Committee under section 146 shall be forwarded through the Collector of the district to the Commissioner, and the Commissioner may approve such estimate and the rate determined by the Committee.*

Commissioner may under certain circumstances alter estimate.

151. *If such estimate shall have been approved by any number, being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make such alterations as he shall think fit in the details or*

total of such estimate, or may return such estimate to the Committee with instructions to make any such alterations in such details or total;

Provided that the Commissioner shall not make, and shall not require the Committee to make, otherwise than with their own consent, any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148:

On receipt of such instructions the Committee shall proceed to make such alterations and shall resubmit the estimate to the Commissioner, who shall thereupon approve of the estimate and of the rate determined by the Committee.

Procedure where estimate has been approved by not less than two-thirds of Committee.

152. (1)—*If any estimate prepared under section* 146 *shall have been approved by any number not being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make a communication to the Committee, bringing to their notice any alterations which it appears to him to be desirable to make in the details or total of such estimate;*

and on receipt of such communication, the Committee shall proceed to reconsider such suggestions, and may either

(a) *adopt such suggestions or any of them and revise their estimate accordingly, and, if necessary, the rate determined by them as that at which the cess shall be leviable during the coming year, and submit such revised estimate and rate for the sanction of the Commissioner; or*

(b) *may adhere to their original estimate, and resubmit it to the Commissioner with their reasons for adhering to the same.*

(2)—*On receipt of such estimate so resubmitted, the Commissioner may either sanction the estimate and rate as determined by the Committee or may submit such estimate, together with the reasons recorded by the Committee for adhering to the same, to the Lieutenant-Governor.*

When estimate is submitted by Commissioner, Lieutenant-Governor may pass orders thereon.

153. *Whenever any such estimate shall be so submitted by the Commissioner, the Lieutenant-Governor may approve of such estimate, or pass such orders as he shall think fit, in respect to the alteration of the details or of the total of such estimate;*

Provided that the Lieutenant-Governor shall not make any such alterations or require the Committee to make any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148, *unless such rate shall in the opinion of the Lieutenant Governor be insufficient to provide for the proper maintenance of such works as are contained in the statement prepared under section* 141 *or* 143.

If it shall appear to the Lieutenant-Governor that the proceeds of the cess at the rate so determined will not suffice for such purpose, the Lieutenant-Governor may order that the cess shall be levied for the year in question at such rate as he may deem sufficient for such purpose, subject to the limit in section 6 *provided.*

Rate determined to be reported to Lieutenant-Governor.

154. *When the estimate prepared and the rate determined by the Committee shall have been approved by the Commissioner under sections* 150, 151 *or* 152, *the rate so determined and approved shall be reported by the Commissioner to the Lieutenant-Governor, who shall forthwith cause the same to be published in the* Calcutta Gazette.

Rate to be published in Gazette.

155. *When the Lieutenant-Governor shall under section* 153 *have approved of any estimate submitted to him as provided by section* 152 *and of the rate determined by the Committee under section* 148, *or under clause* (*a*) *of section* 152 *in connection with such estate, or when the Lieutenant-Governor shall under section* 153 *have ordered that the cess shall be levied at any other rate, the Lieutenant-Governor shall cause such rate as finally fixed by him to be published in the* Calcutta Gazette.

Rate published to be rate in force for year.

156. *The rate published in the said Gazette as provided in either of the last two preceding sections, shall be the rate at which the road cess shall be leviable in the district for the year in respect of which such rate is so published, and the Collector of the district shall cause such rate to be published and proclaimed throughout the district and notice be given thereof as in section* 40 *is provided.*

Estimates may be amended.

157. *Any estimate prepared under section* 146 *and approved as hereinbefore provided may be amended or revised at any time with the sanction of the authority who originally approved of such estimate; provided that the total of the estimate of expenditure as amended shall not exceed the total of the sums estimated to be available for expenditure during the year.*

CHAPTER X.—*Branch Committees.*

Branch Committees.

158. *In any district to which this Act shall have been extended, the Lieutenant-Governor may, in addition to a District Road Committee, form as many Branch Committees as he shall think fit for carrying out the purposes of this Act, and shall appoint a Chairman and Vice-Chairman thereof respectively, and shall define the portion of such district within which any Branch Committee shall exercise the powers conferred and discharge the duties imposed upon them by this Act;*

Provided that whenever the office of Vice-Chairman of any Branch Committee shall become vacant, the Chairman thereof may, with the approval of the Commissioner, appoint any member of such Branch Committee to be Vice-Chairman thereof ad interim *until the vacancy shall have been filled up by the Lieutenant-Governor.*

Sections which apply to them.

159. *The provisions of sections* 112 *to* 117 (*both inclusive*), 119, 122 *to* 127 (*both inclusive*), 139, *and* 140 *respecting District Road Committees, shall apply, so far as the same are applicable, to such Branch Committees.*

Chairman and Vice-Chairman of Branch Committee may be removed.

160. *The Lieutenant-Governor may remove the Chairman or Vice-Chairman of a Branch Committee whenever he shall think fit.*

Member of Branch Committee may be additional member of District Committee.

161. *Every Branch Committee may from time to time select any member thereof to be an additional member of the District Road Committee, and such member shall thereupon, for the space of one year, become a member of the said Committee.*

Branch Committees' statements.

162. *Every such Branch Committee shall be, except as hereinafter provided, subordinate to the District Road Committee, and shall forward to the Committee such statements, suggestions, and estimates as it may think fit, and the Committee shall consider and have regard to such statements, suggestions, and estimates in framing the statements and estimates hereinbefore directed.*

Branch Committee may require statement to be submitted to Lieutenant-Governor.

163. *Any such Branch Committee may require that any such statement, suggestion or estimate shall be submitted to the Commissioner for his consideration and for that of the Lieutenant-Governor.*

Funds of the Branch Committee.

164. *The Lieutenant-Governor may in each year assign to any Branch Committee so much of the Road Fund levied for that year in the district, for portion of which such Brach Committee is appointed, as he may think fit, not exceeding the total estimated proceeds of the road cess leviable within the said portion of the district; and further, may allot to the said Branch Committee so much of the income of the District Road Fund from other sources as he shall think fit.*

Special powers of the Branch Committee.

165. *The Lieutenant-Governor may in any such case declare that the Branch Committee shall have the full powers of District Road Committee within such portion of the district, and whenever the Lieutenant-Governor shall so have declared, the District Road Committee shall, within such portion of the district, cease to exercise powers and functions under sections* 133, 139, 141, 142, 143, *and* 146. *Such powers shall then vest in the Branch Committee; and the provisions of sections* 120, 121 *(with the exception of clauses* 2, 3, 4, *and* 6), 128, 142, 144, *and* 147, *shall apply to the proceedings of such Branch Committee, provided that all correspondence with the Commissioner shall be submitted through the Collector of the district; in any case in which the Lieutenant-Governor may declare that a Branch Committee shall have the powers of a District Road Committee for specified works or specified purposes only, the powers of the District Road Committee in respect of such works and such purposes only shall cease within the said portion of the district, and such powers shall then vest in the Branch Committee.*

Their estimates.

166. *Every Branch Committee so vested with powers as in the last preceding section provided shall prepare an estimate in regard to their annual income and expenditure similar to that required by section* 146 *to be prepared by the District Road Committee.*

Limit of estimates.

167. *The provisions of sections* 150, 151, 152, 153, *and* 157, *shall, as far as they are applicable, apply to such estimate; provided that the aggregate amount to be expended by the Brach Committee in any year should not exceed the aggregate of the fund placed at their disposal for that year.*

Lieutenant-Governor may assign functions of Chapter XI to Branch Committee.

168. *The Lieutenant-Governor may at any time order that any of the functions hereafter mentioned or referred to in Chapter XI shall be discharged by any Branch Committee instead of by the District Road Committee in respect of any portion of the district for which such Branch Committee has been appointed.*

Lieutenant-Governor may revoke order forming Branch Committee.

169. *The Lieutenant-Governor may at any time revoke an order forming any Branch Committee or an order declaring that a Branch Committee shall exercise the full powers or any special powers of a District Road Committee.*

CHAPTER XI.—*Disbursement and Accounts of the District Road Fund.*

Collector to prepare annual statement of the District Road Fund.

170. *The District Road Fund shall be lodged with the Collector of the district, who shall keep a separate account thereof, and shall cause to be prepared an annual statement of such account, showing in detail therein all sums paid into and all disbursements made from the treasury on account of the District Road Fund during the year.*

After the appointment of any Branch Committee in a district, the Collector of the district shall in like manner keep a separate account of the fund placed at the disposal of such Branch Committee.

Payments on account of the District Road Fund.

171. *All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques signed by the Vice-Chairman for sums not exceeding one hundred rupees. When the Vice-Chairman is absent, or from any cause incapacitated from signing, the Chairman may sign such cheques on behalf of the Vice-Chairman:*

Cheques for sums exceeding one hundred rupees shall be signed by the Chairman and the Vice-Chairman. When the Vice-Chairman is absent or from any cause incapacitated from signing, such cheques shall be signed by any ex-officio *member of the Committee other than the Chairman, on behalf of such Vice-Chairman.*

The word "Chairman" in this section includes any officer for the time being in charge of the office of Chairman under a written order from the Chairman.

Collector's monthly account.

172. *The Collector shall forward to the Vice-Chairman of every Committee as soon as possible after the close of each month, an account of his receipts and disbursements on account of the District Road Fund during such month.*

Accounts of Committee.

173. *Every Committee shall keep regular and detailed accounts of the moneys received or applied by them under the provisions of this Act and of their application, and such accounts shall be, at all convenient times, open to the inspection of all members of the Committee.*

Committee to appoint a Sub-Committee to audit accounts.

174. *Every Committee shall appoint a standing Sub-Committee consisting of the Vice-Chairman and not less than two other members for the audit of their accounts; and the accounts of each month shall be laid before the Sub-Committee as soon as possible after the close*

of such month; whereupon the said Sub-Committee shall proceed to audit the said accounts in such manner as the Lieutenant-Governor may direct, and to pass or to amend and correct the said accounts as may be necessary, and to pass them as so amended and corrected

Sub-Committee may call for vouchers and papers;

175. *For the purposes of every audit and examination of accounts under this Act, such Sub-Committee shall have power to call for all vouchers and papers which they may require.*

and certify correctness of accounts.

176. *When such Sub-Committee shall have audited and passed the accounts of any month as above provided, they shall certify the result and the correctness of the accounts as passed by them in such form as the Lieutenant-Governor may direct.*

Accounts to be submitted to officer directed by the Lieutenant-Governor.

177. *The accounts of each month audited, passed and certified as in the last preceding section provided, shall be submitted by the Committee, not later than the twenty-fifth day of the following month, to such officer as the Lieutenant-Governor may direct.*

Vice Chairman to prepare account of receipts and a report.

178. *As soon as possible after the close of each year, the Vice-Chairman of every Committee shall prepare a detailed account of the receipts and expenditure of the District Road Fund during such year; and also a report of the work done and in progress during such year, whether under the directions of the District Road Committee or of any Branch Committee other than a Branch Committee which has been vested with the full powers of a District Road Committee under section* 165.

Accounts to be certified by Sub-Committee and transmitted to Lieutenant-Governor.

179. *The annual accounts so prepared by the Vice-Chairman shall be examined and certified by the Sub-Committee of audit, and after such examination and certification, shall be laid with the said annual report before a special meeting of the Committee to be held within two months of the close of such year; and the Committee shall submit a copy of the said account with a similar report to the Commissioner for transmission to the Lieutenant-Governor, who shall cause such accounts with an abstract of such report, together with such remarks as the Commissioner may have made thereon, to be published in the* Calcutta Gazette.

The Committee may make bye-laws with approval of Lieutenant-Governor.

180. *Every District Road Committee may from time to time make, and when made, alter, add to, or cancel bye-laws not inconsistent with the provisions of this Act, for all or any of the following purposes, that is to say:—*

(1) *regulating the traffic and providing for the safety and convenience of passengers on any road, water-channel or other means of communication, under the charge of the Committee;*

(2) *providing for the preservation of such roads, water-channels and other means of communication, and of the trees planted by, or under the charge of, the Committee.*

Fines.

On conviction before a Magistrate a fine may be imposed for the breach of any such bye-laws, provided that no fine exceeds for any offence the sum of ten rupees or, in

the case of a continuing offence, the sum of two rupees for every day during which such offence is continued.

Any bye-law so made, and every alteration of, addition to, and cancellation of, such bye-law shall require the sanction of the Lieutenant-Governor;

and, on such sanction being given, such bye-law shall be published in the Calcutta Gazette *and in the vernacular of the district, as the Lieutenant-Governor may direct:*

Bye-laws to be published in Gazette.

and on such publication such bye-law shall have the force of law.

CHAPTER XII.—*Miscellaneous.*

181. *The Lieutenant-Governor may from time to time direct that such establishment shall be entertained, and such expenses incurred, in the offices of the Board of Revenue, of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control, in any office of account, and in any treasury, or that such special officers shall be employed and such expenses incurred by them, as may be necessary,*

Lieutenant-Governor may give directions as to establishments, expenses, &c.

for the exercise of proper control over the proceedings of the Collectors and District Road Committees and Branch Committees in the discharge of their duties under this Act,

for the proper examination and checking of estimates furnished and accounts kept under this Act, and for the proper audit of such accounts,

and for the performance of the duties connected with the cash transactions of the District Road Committees;

and the Lieutenant-Governor may make rules providing for the recovery of the cost of the establishments so entertained, and the officers so employed, and of the expenses so incurred, from the several District Road Committees in such proportions as he may think fit; provided that the total amount which any District Road Committee is required to pay under this section shall not in any year exceed two per centum on the income of such Committee for such year.

PART IV.

CHAPTER XIII.—*General.*

182. The Lieutenant-Governor may from time to time make, and when made, from time to time alter, add to, or cancel any rules not inconsistent with the provisions of this Act,

Lieutenant-Governor empowered to prescribe forms and rules.

* *(a) regulating the performance of the duties of the District Road Committees and Branch Committees, and of all persons employed under this Act, and in regard to the qualification, appointment, election and discharge of such person;*

* Clauses (*a*), (*b*), (*c*), (*e*), (*g*), (*h*) have been repealed in most districts by the first schedule of Act III (B.C.) of 1885.

(*b*) *prescribing the authorities by whom the execution of works of different classes respectively may be authorized and sanctioned;*

(*c*) *prescribing forms for the estimates, accounts, reports and statements required by this Act, to be kept or made by the District Road Committee;*

(*d*) prescribing forms of accounts to be kept by the Collector under this Act;

(*e*) *providing for the submission and checking of any estimates or accounts and for the audit of such accounts as aforesaid;*

(*f*) fixing the dates for payment of instalments of cess under sections 42 and 57;

(*g*) *determining the amount of fees to be levied for supplying copies of proceedings of any District Road Committee or Branch Committee as provided in section* 127;

(*h*) *fixing the month in which the meeting mentioned in section* 146 *shall be held;*

(*i*) and generally for the purposes of this Act.

Such rules shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

SCHEDULE A.

Form of Return prescribed by Section 14.

Amount of Government revenue or rent payable by the estate or tenure:

Rs. A. P.

PART I.

District

Name by which the estate or tenure is known, and the number which it bears on the Collector's general register, or on any other register kept by the Collector—

Details of lands in the actual occupation or cultivation of the person submitting the return:—

1	2	3	4	5
Pergunnah ...	Name of village and thana in which the lands are situate.	Area of land, * if known.	Deduct area of land situate within any municipality.	Annual value of remaining land.

* See sec. 11 of Act II (B.C.) of 1881.

† See sec. 11 of Act II (B.C.) of 1881.

† NOTE.—In the body of this statement should be entered only nijjote land and such uncultivated lands in the use and occupation of the maker of the return as are capable of assessment on their annual value.

PART II.

District

Name and number of estate or tenure as in Part I—

Details of lands held by cultivating ryots paying direct to the persons submitting the return :—

1	2	3	4	5	6	7
Pergunnah.	Name of village and thana in which the lands are situate.	Name of ryot, name of village, thana, and district in which he resides.	Area occupied, if known.	Annual rent.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

* See sec. 12 of Act II (B.C.) of 1881.

PART III.

District

Name and number of estate or tenure as in Part I.—

Details of the tenure-holders paying to the person submitting the return:—

1	2	3	4	5	6	7	8
Name of tenure-holder and person paying rent for him borne on the books of holder of estate or tenure.	Name of village, thana and district in which such person resides.	Name of village and thana in which tenure is situated.	Name of village and thana in which mál cutchery is situate.	Area, if known.	Annual rent paid by tenure-holder.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART IV.

District

Name and number of estate or tenure as in Part I—

Details of lands included in the estate or tenure of the person submitting the return which are held by others than himself, but for which no rent is paid :—

1	2	3	4	5	6	7
Pergunnah in which situate.	Name of village and thana in which situated.	Name of holder, and owner, if known.	Name of village, thana, and district in which the holder resides.	Area, if known.	Deduct area of land included in any municipality.	Annual value of remaining land.

I, *X. Y. Z.*, do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed ———

N.B.—This return must be signed by the holder or his authorized agent, whose address must also be given.

SCHEDULE B.

FORM No. I.

Form of notice upon a revenue-paying estate or rent-paying tenure under Section 17.

District of

NOTICE UNDER SECTION 17 OF THE CESS ACT, 1880.

The holders of estate or tenure (*description to be filled in*) in the district of and all others interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure and the rents paid therefor. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him, until such return shall be lodged. Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the annual amount of revenue or rent payable on the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If such amount exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,

Dated

N.B.—To this notice shall be annexed forms of Parts I, II, III, and IV of the return which is mentioned in Schedule A.

SCHEDULE B.

FORM No. II.

Form of notice upon a revenue-free estate or rent-free tenure under Section 17.

District of

NOTICE UNDER SECTION 17 OF THE CESS ACT, 1880.

The holder of the revenue-free estate or rent-free tenure (*description to be filled in*) in the district of and all others interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure. Such return must be signed by such holder or his authorised agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him, until such return shall be lodged.

Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the gross annual rental of the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six week of the service of this notice.

If the gross rental exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,

Dated

N.B.—To this notice shall be annexed forms of Parts I, II, III, and IV of the return which is mentioned in Schedule A.

SCHEDULE C.

Form of Notice under Section 33.

District of

NOTICE UNDER SECTION 33 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of (*give the name by which the concern or property is known*) situated in the district of is hereby required to lodge in the office of the Collector of of a return in the form hereunto annexed, showing the amount of land under cultivation at the date of this return in the said . Such return must be signed by him and be lodged within the space of two months from the service of this notice unless within the said two months such owner, chief agent, manager or occupier obtain from the Collector an extension of the said space of two months), under penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented.

Form of Return to be annexed to the notice.

District

Details of lands acquired under any rules for the sale, lease, grant, or clearance of waste lands, or held direct from Government and used for the cultivation of tea, coffee or cinchona, under the control of the persons submitting the return:—

1	2	3	4	5	6	7
Districts	Parganas and thanas	Designaton by which the estate, lot or grant is known, and the number it bears on any register kept by the Collector.	Name of owner, agent, manager or occupier.	Entire area of land.	Area or areas of lands under cultivation.	Aggregate value at Rs. 10 per acre of land in column 6.*
In which the lands lie.						

* See sec. 13 of Act II (B.C.) of 1881.

I, *X. Y. Z.*, do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed———

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE D.

Form of notice under Section 52.

NOTICE TO HOLDERS OF LANDS HELD RENT-FREE UNDER SECTION 52 OF THE CESS ACT, 1880.

Notice is hereby given to all concerned that the lands specified in the annexed extracts from valuation-rolls of estates and tenures have been entered by

the holders of such estates and tenures in the valuation returns of their estates and tenures under the Cess Act, 1880, and have been valued as shown in the extracts.

Every owner and holder of any land entered in these extracts may appear before the Collector within one month of the publication of this notice, and may object to the amount at which his land has been valued.

If no such objection is made, the owners and holders of lands will be bound to pay year by year to the holder of the estate or tenure in which his land has been entered the amount of road cess and public works cess calculated on the annual value of such land as entered in these extracts at the full rate which may be fixed for the year in the district.

If any instalment of the cess due upon any of the lands included in these extracts is not paid to the holder of the estate or tenure on or before the date which the Lieutenant-Governor may fix for the payment of such instalment, the holder of the estate or tenure will be entitled to recover double the amount due with interest and all costs of suit.

SCHEDULE E.

Form of notice under Section 72.

District of

NOTICE UNDER SECTION 72 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of the (*give the designation of the property*) situated in the district of , is required to lodge in the office of the Collector of the district of a return in the form hereunto annexed, showing the net profits of the calculated on the average of the profits of the last three years for which accounts have been made up. Such return must be signed by him or his authorised agent, and be lodged within the space of two months from service of this notice, unless within the said two months an extension of the time allowed is obtained from the Collector.

(Sd.) A.B.,
Collector.

COLLECTOR'S OFFICE,
Dated

Annexed Form of Return.

District

Detail of yearly profits of mines, quarries, railways, and tramways, or other immoveable property in the possession or under the control of the person submitting the return :—

1	2	3	4
DISTRICTS	PARGANAHS	Name of holder or manager.	Annual net profits per annum on the average of the last three years for which accounts have been made up.
In which the property lies.			

I, *X. Y. Z.*, do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed———

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE F.

Form of notice under Section 99.

District of

NOTICE UNDER SECTION 99 OF THE CESS ACT, 1880.

The occupiers, tenure-holders, under-tenants, and ryots on estate or tenure (*the estate, tenure or lands to be here clearly designated*) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district, or to (*name of person*) hereby appointed to receive the same. The Collector will grant receipts for all sums paid, and such receipts will, under the provisions of the above Act, be a valid discharge to the extent of the sums covered by such receipts, for rent due, or hereafter to become due, as above stated by the holders of such receipts. All payments, except to the Collector, until further order, will be null and void.

(Sd.) A. B.,
Collector.

ACT II (B.C.) OF 1881.

(*Received the assent of the Lieutenant-Governor on the* 23*rd March* 1881 *and of the Governor-General on the* 19*th April* 1881.

An Act to amend "The Cess Act, 1880."

Preamble.

WHEREAS it is expedient to amend "The Cess Act, 1880," passed by the Lieutenant-Governor of Bengal in Council: It is hereby enacted as follows:—

Sections 1 *to* 13 *inclusive have been inserted in the sections of Act IX (B.C.) of* 1880 *to which they refer.*

ACT VII OF 1881.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the* 21*st January* 1881.)

An Act to amend Bengal Act No. IX of 1880 (*the Cess Act,* 1880).

Preamble.

WHEREAS it is expedient to amend Bengal Act No. IX of 1880 (the Cess Act, 1880): It is hereby enacted as follows:—

Amendment of Bengal Act No. IX of 1880.

1. In the said Act, after section 64, the following sections shall be inserted, and shall be deemed to have been so inserted on and from the date on which such Act came into force.

The rest of section 1 *has been inserted in Act IX (B.C.) of* 1880.

RULES MADE BY THE BOARD UNDER SECTION 106 OF THE CESS ACT IX (B.C.) OF 1880.

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SECTION I.—PRELIMINARY.

Simultaneous assessment, collection and credit of Road Cess and Public Works Cess.

1. Road cess and public works cess are to be assessed, collected, and in the first instance credited, simultaneously. The same registers will serve the purposes of both cesses, and no distinction is to be observed between the annual demands of the two cesses in the instalments payable at any particular kist. The collections are eventually to be divided in the proper proportions at the end of each month as prescribed by the rules in Section IX.

Government contribution to cost of joint establishment.

2. Taking into consideration the fact that the services of the Deputy Collector, who manages the joint work of collecting the two cesses, are paid entirely by the Government, and no part of them by the District * Road Funds, the Government has agreed to contribute, as its share, on account of the public works cess, about one-third of the cost of the joint establishment entertained for the collection of the two cesses. This contribution will be given in the form of a fixed annual payment, subject to modification from time to time, under the orders of Government.

May be drawn monthly.

3. These contributions have taken effect from the 1st October 1878, and one-twelfth of the amount may be drawn each month in part payment of the establishment and debited to provincial revenues.

Establishments.

4. Subject to the amount of Government contribution thus fixed, the establishments to be entertained under the Collectors in each district for making valuations

* NOTE.—Where District Road Committees still exist, read in these rules "District Road Committee," for District Road Fund.

N.B.—In future the term "lákhiraj," which gives rise to ambiguity, should not be used in cess correspondence. The term "revenue-free" or "rent-free" should be used according to the nature of the case. 17-4-92.

or re-valuations, for the assessment, collection, and coercive recovery of the cesses, and for keeping the necessary registers and accounts, will be fixed by the Collector under the general supervision of the superior Revenue authorities as prescribed in section 91 of the Act, and their salaries, as well as costs of collecting both cesses, will be defrayed from the District Road Fund.

Costs of revaluation.

5. It has been ruled by Government* that the cost of the revaluation of lands under the Cess Act IX (B.C.) of 1880 shall be borne by the Government and the District Road Fund in the proportion of one-third to two-thirds, in the same manner as the cost of collection is apportioned, and it has been also decided† that the salary of any officer who may be deputed to carry out the revaluation of a district, or part of a district, shall be included in the cost of revaluation. The District Road Fund will bear the whole cost in the first instance, and Government will recoup them its share in the shape of a contribution.

* Government order No. 40, dated 17th March 1883

† Government order No. 60, dated 8th August 1883.

Date from which cess year runs.

6. By notifications dated 29th November 1886 and 29th March 1887, the cess year was declared by the Lieutenant-Governor to run from the 1st April in lieu of 1st October as previously.

Provisions of clause 2, section 46 extended to all districts except Chittagong, Midnapore and the Orissa Division.

7. Subject to such orders and conditions as the Board may prescribe under the second clause of section 46, Government have extended the provisions of that section, which permit the record of separate accounts of cesses payable by registered holders of revenue-free estates, to all the districts of Bengal in which the Cess Act is in force except Chittagong, Midnapore, and the districts of the Orissa Division.

Government not required to pay in excess of cess collections.

8. Under section 7 of the Act, the Government cannot be required to pay from the public revenues any sum in excess of such sums as may have been paid as such cess to Collectors by persons liable to pay the same.

Duration of valuation. Revaluation when possible.

9. Valuations have now been completed in all districts except Singbhoom, the Sonthal Pergunnahs, and Chittagong Hill Tracts. Under section 12 of the Act, valuations once made remain in force for a minimum period of five years, and until a new valuation and assessment have taken place. On the expiration of the term of five years, the Lieutenant-Governor may either order the re-valuation of the entire district, or of part of the district, under section 12, or a re-valuation of particular estates or tenures under section 15, and any holder of an estate may claim a re-valuation under section 13. Under section 12 a re-valuation may be taken in hand at any time within twelve months previous to the expiry of the quinquennial period

Distribution of valuation of parent estate among separate estates formed by partition.

10. Section 43 of the Act contains the rule for distributing among the separate estates into which a parent estate may be divided under the Partition Acts, the valuation which was made of the parent estate, and which has not expired by time.

Liability for cess of shares for which separate accounts are opened.

11. Section 44 contains the rules for similarly distributing the liability to pay the cesses among the separate parts of a valued estate for which separate accounts of revenue are opened under Act XI of 1859, or under section 70 of Bengal Act VII of 1876 (the Land Registration Act). It will be observed that *primâ facie* the liability for cess will be distributed in the same proportions as the liability for land revenue; any case in which objections to this course are made should be fully reported to the Commissioner and by him to the Board with the recommendation of the reporting officer as to how the matter should be dealt with. The Board will then pass special instructions under clause 4 of the section. (*Vide* Rulings in Appendix F.)

Returns under the Act not admissible as evidence, except against the party submitting them.

12. Under section 95 of the Act, no return made under the Act is admissible as evidence against any one except the party submitting it. All petitions of objections made by other parties to such returns should be rejected without enquiry, the state of the law being explained to the persons presenting the petitions.

Instalments.

13. The cesses being now in full operation, it is no longer necessary to specify any particular period as that for which the instalment is due. They should be treated as the first, or second, or other instalment, as the case may be, payable in the year in which they occur.

Cess instalments in revenue-paying estates due with the revenue instalments.

14. It will be observed that in revenue-paying estates the instalments are due on the dates fixed as the last days for the receipt of Government revenue. The cesses are therefore due with the Government kists, and Collectors should use all their influence and exertions to get them paid simultaneously.

Section II.—Valuations and Re-valuations.

Procedure.

1. In future when the valuations have been in force for five full years in any district, or in special cases where it may be so ordered after the expiration of four full years, a report should be submitted to the Commissioner not later than July after completion of the fifth or fourth year, as the case may be, containing the Collector's recommendation whether a general or partial re-valuation of the district should be undertaken, and, in the latter case, showing the estates which the Collector proposes to re-value. A similar report should be submitted in July of every subsequent year.

Lists of estates to be valued.

2. If a partial re-valuation only is proposed, the report should contain two lists—*A* and *B*. *A* will be the list of estates, the proprietors of which have applied for re-valuation under section 13 of the Act; *B*, the list of estates which the Collector *proprio motu* desires to re-value. In general, list *A* will evidently be composed of estates the valuation of which is considered by the proprietors to be too high, and *B* of estates not at present valued, or, in the opinion of the Collector, probably valued too low. The lists shall show (1) name of estate, (2)

date from which previous valuation took effect, (3) Government revenue if any, (4) amount of previous valuation. When the estate has never been valued, columns 2 and 4 will be blank.

Divisional report.

3. The Commissioner will submit a divisional report to the Board for orders, which will be due on the 15th August, and on its receipt orders will be passed determining the extent to which re-valuation shall take place in each district. Any landholder who applies for re-valuation within the first three months of the year after the expiration of the quinquennial period is entitled to have effect given to such re-valuation from the beginning of that year (section 13). Other re-valuations will, however, not ordinarily take effect till the beginning of the cess year following that in which they are made.

Issue of proclamation and notices.

4. If the Government directs, under section 12, that the whole district or a part thereof shall be re-valued, the Collector shall issue a proclamation, as required by section 14, to be followed by notices under section 16.

5. Notwithstanding the wording of section 16, a notice under that section should be served, even though a return in the form of Schedule A has been given in by the holders of an estate or under-tenure in pursuance of the orders of the proclamation, in order to avoid the evasion of the requirements of the section, should the submission of the said return be subsequently repudiated.

6. Where the re-valuation of particular estates or tenures only has been ordered under section 15, no general proclamation will be necessary: notices under section 16 may at once be served in respect of the estates and tenures which are to be re-valued The re-valuations will then proceed according to the Act.

New entries in Register.

7. Unless the re-valuation of the entire district or part of a district is ordered, Registers I and II—*vide* Appendix B of this Chapter—need not be entirely re-written, but new entries can be made at the end, retaining the old serial numbers for estates re-valued, and making a note to that effect opposite that number in the body of the register, and adding new serial numbers for the estates valued for the first time.

Cases in which estates are situated in districts other than that on the revenue roll of which it is borne.

8. In cases where the lands of any estate may be situate within one or more districts other than that on the revenue register of which the estate may be borne, the valuation of the entire estate shall be made by the Collector of such latter district, and such Collector shall, on the completion of the valuation, and on issue for publication of the valuation roll under section 35 of the Act, note on the back of the statement of valuation the valuation fixed for the lands so situate in one or more such other districts, and shall, on the valuation becoming final, forward extracts of the valuation statement referring to such lands to the Collectors of such districts respectively.

Progress reports of valuation.

9. The progress made in valuation or re-valuation is to be reported quarterly to the Board, through the Commissioner, according to the form given in Section XII, under the head of statements, not later than

the fifteenth of the month following the close of the quarter for which the statement is due.

Service of notices.

10. All notices under section 16 or 32 of the Act should, when the owner of the estate or tenure is known, be served in the manner prescribed by clause 2, and also in that prescribed by clause 3 of section 96; and when the serving peon reports that no mâl cutcherry exists, a copy of the notice must, in case of an estate paying its annual revenue by four instalments, be forwarded to the Collectorate accountant's office, to be served on the agent as provided in that clause. The above mode of service is prescribed as the more easy and expeditious; but it is quite in the discretion of the Collector to adopt any of the other methods of service authorized by the law which may, under special circumstances, be considered more advantageous. In the case of an estate known to be under the Court of Wards, the notices should be served by a registered letter directed to the Collector in charge thereof, and it will be his duty to see that the notice is complied with within the prescribed period, or to show sufficient cause to the contrary. The cost of serving notices on estates situate in districts other than that issuing the notices is to be borne by the District Road Fund of the district from which the notices are issued without reference to the district in which they are served.

11. As soon as a peon returns after the service of any notice, his statement of the due service of such notice should be at once recorded before the Deputy Collector, and filed with the printed form of return which he should give in, signed by the chowkidar, and, if possible, by some respectable inhabitant of the place where the notice has been affixed; and these papers, together with the receipt of the agent receiving a copy (if any) of the notice from the accountant's office, should be filed with the papers to which the notice relates.

12. The time referred to in section 17 of the Act must run from the date on which the service of notice is completed.

13. In all cases where a zemindar desires an extension of time for submission of his return, a verbal application may be admitted, and orders passed thereon, an office note thereof being recorded; but where a written petition is presented, it must be on the stamp which the law requires.

Form of zemindari returns in Schedule A annexed to the Act.

14. When a number of villages forming parts of different estates belong to one and the same owner, or when several estates are all leased out to the same putnidar at a certain aggregate jumma, the owner or putnidar must give in separate returns apportioning the rent as correctly as he may be able to do to each estate; for it is absolutely necessary that the amount of gross rental on which the road cess due for each estate is to be levied should be known in case of the subsequent transfer of such estate to other parties. Moreover, although the apportionment of the jumma on each estate is not generally essential to the procedure for valuation, yet it is necessary to ascertain the actual jumma apportioned to the estate in order to know whether it can be valued summarily.

Estates held in coparcenary.

In estates held in coparcenary, the several shareholders will be required to submit a general return under Schedule A, showing the annual value of the entire estate. It will be, however, discretional with the Collector

Chap 2. 16. Revaluation officers should scrutinize with special care returns for lands of which the rent is paid in kind. The annual value of these lands is frequently greatly understated, and steps should be taken in such cases to obtain a fairly correct estimate. 17-4-92.

Returns for lands of which the rent is paid in kind.

to receive a return showing the annual value of the alleged share of any shareholder, it being distinctly recorded thereon that the submission of such a return is not a sufficient compliance with the requisition of sections 16 and 17 of the Act. If the returns from the remaining shareholders are also submitted, it will be in the Collector's discretion to have prepared in his office one general return showing, from the returns so received, the valuation of the entire estate, and to accept the same under the same conditions in regard to revision under sections 22 and 23 as if that general return had been submitted in accordance with the Act. If the returns from the remaining shareholders are not submitted within the prescribed period, the Collector should record that he proceeds to value the estate under section 21 of the Act, in consequence of the non-submission of the return required by law, and he can then compute the annual value of the entire estate on the return of any shareholder, taking that as a multiple of the whole, or, if he considers such a course inexpedient, he can proceed by other or local enquiry.

Schedule A, Part I. Nijjote or khamar lands.

15. Schedule A, Part I, refers to what are commonly called *nijjote* or *khamar* lands. Culturable, but uncultivated lands, in any estate or tenure not included within the jote of any under-tenant or cultivating ryot, should be entered in the aggregate with specification of the area (which need only be approximately given) at the foot of Part I as being in the actual occupation of the owner of such estate or tenure. Being uncultivated, and no rent being paid for them, they will not be assessed. If, however, the Collector considers that too great an extent of land has been so entered, or has reason to believe that, though entered as uncultivated, they are in reality under cultivation, it will be in his power to proceed to enquire and value them under section 23 of the Act.

Schedule A, Part II. Calculation of value of rent in kind.

16. The mode of calculating the value of rent in kind is given in the explanation under the definition of "cultivating ryot" in section 4 of the Act: if there have been no previous receipts, the landholder should enter in Part II an approximate estimate of what he expects his portion of the crop to be worth to him at market rates, together with cash paid, if any, as rent.

What constitutes an under-tenant

Persons paying more than Rs. 100 rent are not, under the definition given in section 4 of the Act, to be considered as cultivators, but as under-tenants, and should be entered under Part III. It will be the duty of the Road Cess Deputy Collector, when receiving returns in which persons paying more than Rs. 100 rent may have been entered under Part II, to serve them with a notice under section 24 of the Act, and to transfer them from Part II to Part III under section 26.

Classification of plots of resumed lakhiraj land.

17. A plot of resumed lakhiraj land is a tenure within the meaning of the definition of that term in section 4 of the Act; but when it is cultivated by the owner, and not sub-let for cultivation, whereby a greater rent is derived than is paid, it should be classed as a ryot's holding under Part II, in the return for the estates for which the

rent may be paid; but when the Collector has reason to believe that the lands are extensive and sub-let at a profit, he should act in accordance with section 24 of the Act.

Rent to be entered in return when amount is in dispute.

When there is a dispute pending between a zemindar and his under tenants or ryots as to the amount of rent payable in consequence of the former claiming an enhancement, the zemindar should, in preparing the return, enter the rent actually last paid. His claim to enhancement will not be barred thereby under the latter part of section 20, clause (*b*) of the Act.

Schedule A, Part III.

18. The object of Part II, Schedule A, is to obtain from the party on whom the notice may be served such information in regard to under-tenures as will enable the Collector either to serve a notice on the under-tenant, or summarily to assess the under-tenure under section 27 of the Act; and it will suffice for this purpose if, in the case of a large tenure comprising numerous villages, a sufficient number of villages are entered in column 3 for the identification of the tenure.

Schedule A, Part IV.

19. Local enquiry should not be made for the purpose of comparing or identifying rent-free tenures which may be returned in this Part with those already entered in Register I under the head of estates; but the assessment of such tenures returned in this Part should go on unreservedly, and provision should be made for granting relief on application from those who may have been assessed twice over.

Exemption of lakhiraj lands below Rs. 5 annual value.

20. All rent-free or revenue-free lands, whether such as should be entered in Register I or Register II, the annual value of which may be returned at, or may appear on, the face of the papers relating thereto to be under Rs. 5, are as heretofore to be exempted from valuation, unless in cases where any one person or religious institution may be supposed or known to possess more than one such plot, and the aggregate annual value of them is, or is likely to be, above that limit. To carry this order into effect, from the aggregate annual value of all the plots entered in Part IV of any return under Schedule A, must be deducted those portions exempted from valuation under this order, together with their alleged value, and the valuation must be assessed on the balance. It will be necessary, therefore, to publish extracts from the valuation rolls for only the lakhiraj tenures not so exempted.

Summary valuations.

21. When making over to the Cess Deputy Collector the list of estates, the re-valuation of which has been sanctioned, the Collector should give instructions as to which of the estates with a revenue under Rs. 100 or revenue-free should be valued on returns and which summarily. Tenures shown in the returns as paying a rent of under Rs. 100 should, as a rule, be valued summarily; but the Deputy Collector should refer to the Collector in all cases in which he has reason to doubt whether the maximum summary valuation of three times the rent is sufficient.

22. In issuing orders as above, either regarding estates or tenures, the Collector must be guided by his knowledge of the value

Levy of cesses from rent-free lands.

20*a*. Advantage should be taken of a revaluation to amalgamate petty rent-free tenures, which have been paying cess direct to the Collector, with estates within which they lie (section 71). The zamindar will then be responsible for the cess, receiving the allowance provided for in section 51 of Act IX (B.C.) of 1880, and much difficulty in the way of realising the demand will be avoided. If, however, in any revaluation the sacrifice involved by surrendering half the cess to the zamindars appears excessive, and the Collector thinks it inexpedient to adopt this procedure, the question should be submitted to the Board for orders.

If, again, the number of rent-free tenures in any district is so small that the labour of direct valuation and collection under section 66 of the Cess Act is not a serious consideration, the collection of the cesses from such tenures may be made direct from the holders, should the zamindars so desire. District officers should on this point also report specially, before concluding a revaluation, and obtain the Board's sanction to acting under section 66 or 71 of the Act, as may be found expedient. 3-10-92.

"It does not, however, give very accurate results and should not be freely resorted to. It." 2-5-92.

of land in his district, and by any information he can obtain from the Collectorate records, and should, as a rule, direct their summary assessment, unless he has reason to believe, without making detailed enquiries, that the extreme value which he can fix under section 27 or 28 of the Act is very considerably within their proper valuation, and in that case only should he have recourse to the issue of notices under section 16.

Alternative modes of assessment.

23. The assessments under section 27 of the Act, it will be seen, can be made in either of two ways,—*first*, on a multiple of the sudder jumma; *second*, on an average rate per acre or bigha.

Statement for Collector's orders.

24. The Deputy Collector should prepare for the Collector a statement in the form 2 given in Appendix C. The Collector should then fix the multiple of the sudder jumma (if he adopts that mode of valuation) at which the valuation should be made by the Deputy Collector at the maximum prescribed by the Act, unless there be special reasons for reducing it Where the area is known, and he determines to adopt the second mode of valuation, he should fix an average per acre or bigha for each local division according to which all the estates to be summarily assessed in that local division should be valued, and determine whether, looking to the extension of cultivation generally within that tract, the rate should be calculated on the whole area, or only on a part, say one-fourth, one-third, one-half, &c., as the condition of the tract may seem to require.

Valuation by acreage.

25. It is to be observed that when the valuation of petty estates is made at a certain rate per acre, the annual value assessed can exceed three times the annual value or rent payable therefor.

When summary valuation to be adopted.

26. The process of summary valuation under sections 27 and 28 of the Act avoids much of the tediousness and labour involved in a regular valuation on returns. It should therefore be adopted whenever this can be done without undue sacrifice of the interests of Government; but it is very necessary that Collectors should scrutinize the statement submitted to them by the Road Cess Deputy Collectors under Rule 24 above, and should exclude from summary valuation all estates and tenures in which there may be a strong presumption that their annual value will be considerably in excess of the maximum which could be summarily fixed. Estates in districts not fully cultivated at the time of the decennial settlement, and tenures granted for religious purposes, or for the maintenance of members of the family of the grantee, and those of which the value may be supposed to have been largely increased since settlement of grant owing to extension of cultivation or to other causes tending to increase the value of the land, should be valued regularly after the receipt of returns.

Procedure when returns are or are not filed.

27. If an estate or tenure be assessed under these sections, and the holder fails to contest the assessment by filing a return under Schedule A, the assessment becomes final, and the Collector has no concern with any under-tenures therein; but if the holder of an estate

or tenure, summarily assessed under this section, contests the assessment by filing a return under Schedule A, then the return must be accepted under the conditions attached to returns under section 16 of the Act, and the assessment must be made and sub-tenures entered in Register II, and assessed accordingly.

28. On an estate being summarily valued as paying less than Rs. 100 rent, if the owner, being dissatisfied, lodges a return in the form of Schedule A, showing that the land is under-let for more than a hundred rupees, a return must be called for from the tenure-holder under section 16 of the Act, and valuations made in the regular course.

Fines and their realisation.

29. Section 18 contains the provisions empowering a Collector to fine in the case of failure to submit a return under Schedule A within the prescribed time. As soon as such a fine is imposed, he should issue a notice in the vernacular printed form, warning the parties in default of the imposition of the fine. Fines should not be allowed to run too long unrealised.

30. A Deputy Collector must obtain the permission of the Collector before adopting the attachment procedure of section 99 for the recovery of fines or any other dues under the Act.

Acceptance and correction of returns.

31. On the submission of any return under section 16 or 32 of the Act, the Deputy Collector will, under the advice of the Collector, determine whether any steps are to be taken under sections 23 and 24 for the valuation of the description of lands therein described. As a general rule, all returns of such lands should be accepted as correct, unless there are any strong grounds to believe that the valuation given in the return for the land under Part I is decidedly under-stated or incorrect. If there be good reasons to suppose that a person entered in Part II as a cultivating ryot is in fact a tenure-holder, receiving a sum considerably in excess of the rent entered in the return against him, the procedure of section 24 should be followed. Should a person entered as a ryot in the zemindar's return complain that he is a tenure-holder, the Collector should serve him with a notice under section 16; and if the return made thereon shows that the annual value of the land of such complainant is greater than the rent for which he is entered in the zemindar's return, the Collector will amend the zemindar's return accordingly, entering the complainant under Part III instead of under Part II. The entries in Part III must be accepted, subject of course to a prosecution under section 22; and the Deputy Collector will also determine, under the orders of the Collector, whether such a prosecution is to be instituted. That section is not by any means to be regarded as a dead-letter, but should only be enforced where there are such grounds for believing the return false as would secure a conviction.

Returns to be obtained whenever possible.

32. In making re-valuations the least possible recourse should be had to the process of summary valuation prescribed in sections 27 and 28 of the Act, the object being to obtain, whenever possible, returns under section 32. The Deputy Collector in charge of the valuation work will doubtless from his own experience be able, in most cases, to

4a "No officer below a Commissioner is authorised to remit a fine." 2-5-89.

"33A. An order sheet in the form prescribed in the Board's Circular Order No. 14 of May 1890 should be prepared for each revaluation record."

Order sheet for each revaluation record.

"33B. The Revaluation Deputy Collector shall prepare a proceeding for each estate, giving the grounds on which the valuation is based." 2-5-92.

Proceeding for each estate giving grounds of valuation.

say whether or not it is possible that such returns can be procured without inordinate trouble and delay, and when he finds that they can be so obtained, he should call for them. In regard to very small parcels of land for which returns are not readily procurable, it will probably be necessary to have recourse to the summary process; but such summary valuations will not vitiate the real statistical value of the results as a whole.

Valuations under Sections 21, 23 and 24.

33. Although recourse to valuation should not be unnecessarily had under sections 21, 23, and 24 of the Act, should such be necessary, the Deputy Collector should first record his reasons for taking such a course; then the enquiry should be made and the valuation conducted by the Deputy Collector himself.

Tenures.

34. From the returns submitted, the tenures noted therein, which may not have been already ascertained from the Collector's books, or corrections of such latter when necessary, will be entered in Register II and the same steps followed in regard to those tenures as above prescribed in reference to estates.

Valuation rolls.

35. Valuation rolls under section 34 of the Act for any estate should be prepared as soon as its valuation, whether from returns, or by the Collector, is completed, and a copy issued at once under section 35, without waiting for the completion of the work of valuation in the district. One copy of the entire valuation roll should be posted up at the mâl cutcherry of the estate to which it refers, and another forwarded by post to the address of the holder of the estate if the same be known, or be delivered to the agent or mukhtar when he may be present. As regards tenure-holders, it will suffice if copies of such part only of the valuation rolls of the parent estate as may relate to these tenures be served: one to be posted in the mâl cutcherry of each tenure, or, if there be no mâl cutcherry, in some conspicuous place in or near such tenure; and a second copy to be despatched to the address of the tenure-holder if the same be known.

Valuation statement.

36. The valuation statement prescribed by section 34 of the Act should be filled up in the following manner. A model of a valuation statement properly filled up is annexed (Appendix A)—

(i) There should be entered opposite the name of the proprietor the annual value of (*a*) all the lands held in his own possession under Part I, nijjote; (*b*) those cultivated through his ryots, Part II; (*c*) those held by tenants holding direct from him, Part III; and, lastly, in Part IV, the lakhiraj lands situated within the lands of which details are given as above in Parts I and II, but not lakhiraj lands situated within any of the tenures in Part III, as these should appear with the details of those tenures. The aggregate of the entries in columns 4, 8, 13, and 19 will be the total valuation of the entire estate, and be shown in column 20. In column 21 should be entered the amount of revenue annually payable to

Government on which the deduction specified in section 41, clause 1, is to be calculated. It is to be remembered that that amount will be the net revenue, that is, after deducting from the revenue payable to Government the proportion that may be due on account of portions of the estate situated within the limits of the municipality, and therefore exempted from liability to the road cess under the proviso of section 2 of the Act.

(ii) Below the entries made as above will come the details of the tenures held direct from the proprietor to be entered in the order in which they are written in Part III above. The annual value of each will be sub-divided into the annual value of each of the four parts, so that the total amount entered for each tenure in column 20 will be the same as that entered for the tenure in column 10. The amount of rent paid for each tenure or sub-tenure will, it is to be observed, be entered in column 21 of the proprietor's entries opposite such tenure. All sub-tenures of any one tenure must be carefully entered immediately below that tenure before the details of the tenure next in order are brought on the statement, and care must be taken that the details of the lakhiraj lands in Part IV appear opposite the name of the tenant or sub-tenant within whose tenure they may be situated.

(iii) When all the tenures and their subordinate tenures have been entered, the columns 4, 8, 13, and 19 should be added up, and the aggregate of their totals should equal the amount shown in column 13 of the proprietor's row of entries. The aggregate of the totals of the columns 4, 8, 14, and 19 of the entire statement will give the entire valuation of the estate, and agree with the amount entered in column 20 in the proprietor's row of entries. Column 14 has been introduced to show the valuation of estates or tenures summarily assessed, when, in consequence of this method of valuation having been adopted, no details can be given under the several Parts I to IV.

Entries and corrections in roll and statement.

37. The roll and statement must be filled in according to the Collector's order, and then, if such order be altered on appeal by the Commissioner, the necessary correction must be made in red ink in the valuation statement only.

Cess collections from julkars discontinued.

38. District officers were directed in January 1884 to abstain from making any further collections, whether of arrear or current demand, of road cess and public works cess in respect of julkars, that is of assessments made on rights of fishery as distinguished from proprietary right in the land which is covered by water. The gross demand of each district as borne on the books was reduced accordingly. No such assessment should be made in the course of future revaluations.

36 (4) "On the same principle the proportion, if ascertainable, that may be due on account of *jalkars* exempted from assessment under rule 38 below should also be deducted." 4-6-90.

"*Jalkar* revenue, if ascertainable, should be excluded from the revenue of the estate on which the deduction referred to in rule 1, Section 41, Act IX (B.C.) of 1880, is allowed in the calculation of the Road and Public Works cesses." 4-6-90.

Assessment of malikana to cess.

39. The valuation of an estate, whether by the holder of it, or by the Collector in his default, will necessarily include the sum which eventually is paid as malikana. It is at this stage that this sum pays the cess on proprietary profit To levy cess again on this sum after it has been set apart for the receipient of the malikana would be to levy a double assessment. Officers are to make sure that the sum which is eventually paid as malikana is actually included in the valuation on which the cess is assessed, and not deducted from it under any misapprehension, so as to escape taxation altogether.

Copies.

40. Section 34 of the Act authorises the charge of copying fees only for copies and extracts from returns and rolls supplied under that section. Copying fees are to be paid for such copies and extracts at the same rate as the copying fees directed to be levied for general purposes by rule 10, Section VIII of the Records Manual.

SECTION III.—RULES UNDER CLAUSE 2, SECTION 46, FOR THE RECORD OF SEPARATE ACCOUNTS OF CESSES PAYABLE BY REGISTERED HOLDERS OF REVENUE-FREE ESTATES.

When proprietors of shares desire to make separate payments.

1. When a proprietor of a revenue-free estate, who is recorded in Part I of the Collector's general register of revenue-free lands as the proprietor or manager of any specified share or interest in such property, desires to pay separately the share of cesses which are due in respect of such share or interest, he may submit a written application to the Collector to that effect.

Application.

2. The application must contain a specification (1) of the annual value of the land in which the applicant holds a share or interest; (2) of the extent of such share and interest; and (3) of the annual value thereof.

To be published.

3. On receipt of this application the Collector is to cause it to be published in the manner prescribed for the publication of a notice in section 10 of Act XI of 1859.

Separate account to be opened if there is no objection.

4. In the event of no objection being urged by any recorded shareholder within six weeks from the date of publication, the Collector is to open a separate account with the applicant, and to credit separately to his share all payments of cesses made by him on account of it.

Date of separate liability.

5. The date on which the Collector records his sanction to the opening of a separate account is to be held to be that from which the separate liabilities of the share of the applicant commence

Procedure when objection is lodged.

6. If any recorded shareholder objects that the applicant has no right to the share claimed by him, or that his interest in the estate is less or other than that claimed by him, or that the annual value of such share or interest as stated by the applicant is not the amount which has been recognised by the other sharers as the annual value

thereof, the Collector is to refer the parties to the Civil Court, and to suspend proceedings until the question at issue is judicially determined.

Previous payment of cess due.

7. No separate account is to be opened for any share in a revenue-free estate unless and until all cesses due on account of such estate up to the date of opening such separate account shall have been paid.

Advantages to be enjoyed.

8. Whenever the Collector has ordered a separate account or accounts to be kept for one or more shares, the holder of such separate account is entitled, in regard to the payment and realisation of road cess and public works cess, to all the advantages of separate liability enjoyed by the holder of a separate account in a revenue-paying estate under Act XI of 1859 and Act VII (B.C.) of 1876 in regard to the payment and realisation of revenue, and is entitled to separate assessment and to the issue of separate notices under the Cess Act, 1880.

Applications for closing separate accounts.

9. Whenever any share in respect of which a separate account has been opened by the Collector no longer corresponds with the character and extent of the interest held in the estate by the holder of such separate account, any registered shareholder may submit to the Collector a written application setting out the circumstances aforesaid, and specifying the manner in which such share has become broken up and distributed among the proprietors of the estate, and praying that the separate account standing open in respect of such share shall be closed, and, if he so desire, praying that another separate account be opened in respect of any other share or shares which were wholly or partly included in the share in respect of which the previous separate account was open.

Procedure by Collector.

10. On receipt of such application the Collector is to act, *mutatis mutandis*, according to the procedure prescribed in sections 73 and 74 of Act VII (B.C.) of 1876.

Closing of separate accounts without application.

11. The Collector may also of his own motion, with the approval of the Commissioner and sanction of the Board, close any separate account which may have been opened under these rules.

Limit for separate accounts.

12. No application for the opening of a separate account under these rules is to be admitted unless the annual value of the entire estate in which the applicant holds a share or interest amounts to three hundred rupees or upwards, and unless the annual value of the share or interest, on account of which the application is made, amounts to fifty rupees or upwards.

Fees.

13 The Collector, on the part of Government, is entitled to demand from applicants, under these rules, fees not exceeding the rates specified in the schedule hereto annexed, and applications under these rules are not to be received unless the said fees are tendered therewith.

Schedule of fees

14. If the annual value of the share or interest on account of which the application is made do not exceed one hundred rupees, fees are to be levied at the rate of five

12. No application for the opening of a separate account under these rules is to be admitted unless (1) the annual value of the entire estate in which the applicant holds a share or interest amounts to three hundred rupees or upwards, (2) the annual value of the share or interest on account of which the application is made amounts to fifty rupees or upwards, and (3) the annual value of the residue of the estate remaining after the opening of the separate account also amounts to fifty rupees or upwards.

3-1-93.

"Jalpaiguri (Western Duars) ... 15th February and 31st October," 4-9-93.

✓ "Jalpaiguri (Western Duars) ... 15th February and 31st October." 4-9-93.

per cent. upon the annual value. If the annual value of the share or interest exceed one hundred rupees, fees are to be levied at the rate of five per cent. upon one hundred rupees, and one per cent. upon all above that amount.

SECTION IV.—ASSESSMENT OF CESSES.

Issue of notice under section 40.

1. As soon as the rate at which the cesses are to be levied in any year has been determined under sections 38 and 39, the Collector will issue the notices under section 40.

Latest date of payment in revenue-paying estates.

2. The cess on lands being payable under clause 1, section 42 of the Act in respect of revenue-paying estates, on the same dates as the land revenue, the latest dates of payment are as follows (*vide* Board's Rules, Chapter X, Section I, rule I) :—

Districts in which the Bengali or Umli year is current ...	12th January, 28th March, 28th June, 28th September.
Chittagong	25th February, 25th May, 25th June, 25th September, 26th December.
Districts in which the Fusli year is current ...	12th January, 28th March, 7th June, 28th September.
Orissa	28th April, 8th November.
Darjeeling	12th January, 28th June.
Hazaribagh, except Kharukdiha	28th January, 28th March, 28th October.
Lohardugga	
Singbhoom	
Manbhoom	
Kharukdiha in Hazaribagh ...	28th January, 28th March, 28th May.

In revenue-free estates.

3. Under clause 2 of the same section of the Act, the following latest dates have been fixed for payment in respect of estates whereon no revenue is payable :—

Districts in which the Bengali or Umli year is current ...	12th January, 28th June.
Chittagong	25th May and 26th December for estates paying above Rs. 10 per annum; 25th May for estates paying Rs. 10 per annum and under.
Districts in which the Fusli year is current ...	12th January, 7th June.
Orissa	28th April, 8th November.
Darjeeling	12th January (including freeholds, commuted grants, and locations).
Hazaribagh	1st April.
Lohardugga	12th January, 7th June.
Manbhoom	12th January, 28th June.

For payment to the holder of the estate or enure of cess on land for which no rent is payable.

4. Under section 57 of the Act, the following latest dates have been fixed for the payment to the holder of the estate or tenure (in the return of which such land has been included) of the cesses on land for which no rent is payable :—

Districts in which the Bengali or Umli year is current ...	1st May, 1st November.
Chittagong	1st April, 1st November.
Districts in which the Fusli year is current ...	1st May, 1st November.

Orissa	... ...	1st April, 1st October.
Hazaribagh	... ...	1st May, 1st November.
Lohardugga	... ...	
Manbhoom	... ...	

Direct payments to Collector.

5. Whenever the Collector shall have caused to be served a notice under section 66, or shall have made an order under section 68 in respect of any land which is held rent-free, the cesses will be payable by the holder of such land to the Collector direct under sections 70 and 71; and in the same instalments and on the same latest dates as those on which the cesses on account of revenue-free estates are payable (sections 66 and 70).

Dates for payment of cesses on mines.

6. The cesses on mines are payable in two equal instalments—on the 30th September and 31st December respectively (*vide* section 80).

Assessment of Government estates.

7. Estates the property of Government come under the definition of estates in section 4 of the Act; and in dealing with them under section 41 the Government must be looked upon as the holder. The mode of calculation of the cess will be the same as for other estates; but as the net rental payable to Government as proprietor is exactly the amount of revenue of the estate on which the deduction has to be calculated, the Government will pay in advance as road cess exactly as much as it will be entitled to receive from the farmer or under-tenants holding direct.

Illustration.—In a district in which road cess is levied at the maximum rate, the gross annual value of an estate is Rs. 1,200; the middlemen holding direct from the farmer pay him Rs. 1,000, he paying Government Rs. 800. The middlemen will receive from the cultivating ryots under section 41, clause 3, 1,200 pice; the farmer will receive from the middlemen under clause 2, 1,200 × —1,000 = 1,400 pice. Government will receive from the farmer under clause 2, 1,200 × 2—800 = 1,600 pice. Government will pay under clause 1, 1,200 × 2—800 = 1,600 pice. Under the above conditions, were the estate held khas, *i.e.*, without a farmer, Government would receive from the middlemen 1,200 × 2—1,000 = 1,400 pice, and would pay 1,200 × 2—1,000 = 1,400 pice. Were the estates free from tenures of every kind, Government would collect from the cultivating ryots 1,200 pice, and would pay 1,200 × 2—1,200 = 1,200 pice.

Estimate of cesses payable for Government estates.

8. Each Collector will submit an estimate of cesses payable in a lump sum on account of estates the property of Government, and of estates of which the rental belongs temporarily to Government. As regards this estimate, no allotment will be made. Collectors will continue, as hitherto (*vide* circular order dated 11th March 1878), to pay, in a single payment to the Cess Department, the amount of cesses payable on account of all such estates. These lump payments in advance will be debited to "Land Revenue, provincial, general management of Government estates," and recoveries from the tenants credited under a new head, "Recovery of cesses." The Collectors will have no concern with the adjustment of the deficit, if any, occasioned

by the amount recovered eventually proving to be less than the lump sum originally paid. This will be made from provincial balances, in which the balance of the Estates' Improvement Fund has merged.

The form of estimate is given in Appendix E.

Statement of cesses due on valuation specified on extracts from valuation statements.

9. Collectors who have received extracts of valuation statements under Rule 8 of Section II are to forward to the Collector who made the valuation of the estate a statement showing the amount of cesses due on the valuation specified in the extract, calculated at the rate fixed under section 38 of the Act for the levy of the road cess in his own district, and at the rate fixed for the public works cess by the Lieutenant-Governor under section 39.

Addition to district assessment.

10. The Cess Collector is on receipt of such statement, to add the amount specified therein to the amount of cesses due from the lands within his own district, and such total shall be entered as the amended total of column 15 of Register IV and in the corresponding column of the notice which, if one has already been issued under section 40, must be re-issued, showing the amount of cess due as amended, and the Collector, after realising the amount, is to remit the sums due to the other districts respectively, in view to their being credited to their respective district cess funds.

Illustration.—An estate situated in district A, where the rate is fixed for road cess at 2 pice per rupee, has a portion X in district B, where the rate is $1\frac{1}{2}$ pice, and a portion Y in district C, where the rate is 1 pice. The public works cess rate is fixed at 2 pice per rupee for the whole province. Say the Government revenue of the estate is Rs. 300, and the whole valuation Rs. 1,000. Let the valuation of X be Rs. 80 and of Y be Rs. 70, the assessment valuation statement will be as follows:—

In district A 850×4 pice—(proportionate Government revenue, 255×2 pice)$=2,890$ pice. In district B, $80 \times 3\frac{1}{2}$ pice—$24 \times 1\frac{3}{4}$ pice $= 238$ pice. In district C 70×3 pice—$21 \times 1\frac{1}{2}$ pice $= 178\frac{1}{2}$ pice.

The amounts due to districts A, B, and C must be tendered on different chalans or shown separately on the same chalan and credited in separate columns in the treasury accounts register. At the end of the month the amount due to B and C should be remitted by the Collector of A to the Collectors of B and C, together with all other similar sums due to them.

Section V.—Collection of Cesses.

Service of notice in due time.

1. Whenever it may be necessary to serve notices under section 40, care should be taken that the service is completed before the first date fixed for the payment of the first instalments of revenue-paying estates, and for the payment of the first instalments of revenue-free estates, as the case may be.

Cess to be paid by instalments similar to land revenue.

2. With the above object, where the land revenue of the shares for which separate accounts have been opened is paid in according to the latest days of payment prescribed for the whole estate, the road cess

should be paid in also by similar instalments, whatever may be the amount of the revenue payable by the share for which a separate account has been opened, whether above or below Rs. 100.

Procedure in the Towjih Department.

3. The towjih establishment should record the revenue due on account of the cesses on lands in books in exactly the same form and with the same details as the books now used in that department for the collection on account of land revenue.

4. Payments of cess are to be received and credited by the Collector in the Cess Department.

5. On the last day of payment, and for three or four days previously, the towjih clerks of the Cess Department should sit in the towjih-khana and draw up the accountant's lists of payments on his behalf. This will obviate the necessity of separate lists being written up by the accountant's clerks

Lists of unpaid balances.

6. If, on expiration of the fixed date for the payment of any instalment, any portion thereof remain unpaid, the Collector is to prepare in the Cess Department a list of such balances for realisation.

Realisation from defaulters.

7. The Collector should divide the defaulters into groups according to the geographical position of their estates, so as to economise labour as much as possible by entrusting the service of processes under section 98 relating to one neighbourhood to the same peon of the cess establishment. Care should be taken that the total sum of which the realisation is entrusted to one peon is not so large as to tempt the peon to dishonesty.

Section VI.—Notices and Processes.

Cost of service of notices and processes.

1. Under section 97, the cost of service of all notices and processes under the Act (whether they be of the classes on account of which no costs are recoverable, or of the classes on account of which costs are recoverable from the parties concerned) must in the first instance be defrayed from the District Road Fund. Under the proviso to that section no amount can be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under the Act other than notices of demand to pay any amount of cess which has become due.

Recovery of costs.

2. The Collector is under the law entitled to be recouped only for those notices the costs of serving which are recoverable from the parties concerned.

Classes of notices for which costs are recoverable.

3. The classes of notice of which the costs are recoverable from the parties concerned on account of the District Road Fund are, however, not notices issued under the Cess Act (*i.e.*, they are not notices "by this Act required to be served" as mentioned in section 97), but they are issued under the Public Demands Recovery Act, VII (B.C.) of 1880, and under section 98 of the Cess Act the Collector of the

"For all the districts of Bengal, except Darjeeling, where the rate shall be 8 annas, the rate payable for each such notice or process has been fixed at 4 annas." 8-5-90.

"shall" 8-5-90. line 4

district is to be indemnified for all expenses incurred on account of such processes by the District Road Fund. The function, imposed upon the Board under section 106, clause (*b*) of the Cess Act of prescribing rules, regulating the amount which shall be levied in respect of the issue of each notice and process under Part II of the Act, and regulating the recovery thereof under section 97, remains therefore in abeyance.

Fees for notices and processes.

4. All notices and processes on which fees are recoverable under the Cess Act must be served by the District Collector at the instance of the District Road Fund under the provisions of the Public Demands Recovery Act, and under section 98 of the Cess Act the District Road Fund must pay the costs of service to the Collector of the district. The fees to be paid by the District Road Fund for such notices and processes are regulated not by rules under the Cess Act, but by the general rules for the service of processes in the revenue courts which are contained in Section VII, Chapter VII, of the Board's Rules.

5. The fees so paid by the District Road Fund in court-fee stamps are to be recovered by the Collector of the district by the certificate procedure as contemplated in section 98 of the Cess Act, and, when recovered, to be credited to the District Road Fund in cash with the arrears of cess realised by the same procedure. It is obvious that, if the fees are recovered as they should be, the District Road Fund will not lose by this arrangement.

Establishments.

6. The Collector of the district, with the sanction of the Board has power, under section 91 of the Cess Act, to appoint such establishments as are required to serve these notices and processes, and the payment of such establishments is under the same section to be a first charge on the District Road Fund.

7. The practical effect of appointments made under this section will be that the existing process service establishments which are now employed in the Cess Department will be transferred to the Collector's office, and there be employed under the nazir of the collectorate. No additional charge will, however, be levied upon the Road Cess Fund for this purpose. The establishment will be maintained by the proceeds of the court-fee stamps already paid by the District Road Fund to the Collector, and the strength of the establishment will be regulated accordingly.

Service of notices and processes the cost of which is not recoverable.

8. In order to avoid the necessity of retaining any separate nizarut establishment in the Road Cess office, all notices and processes under the Act, ~~the cost of~~ which is not recoverable, be served by the establishment employed in the Collector's office, the cost of service being paid by the District Road Fund in advance in court-fee stamps.

Permanent advance.

9. In order to defray the cost of purchasing court-fee stamps required under these rules, every District Committee is to be allowed a permanent advance of Rs. 100 from the District Road Fund. In a district in which the

District Road Committee has ceased to exist owing to the introduction of Act III (B.C.) of 1885, this permanent advance is to be placed at the disposal of the Collector.

SECTION VII.—CHAPTER V, PART II OF THE ACT—MINES, RAILWAYS, AND OTHER IMMOVEABLE PROPERTY.

Valuation, assessment, and levy of cesses.

1. The instructions given in the preceding Sections in regard to valuation, assessment, and levy of cess on land, will apply *mutatis mutandis* to Part II, Chapter V of the Act, which relates to mines, railways, and other immoveable property.

Procedure when returns made are incorrect.

2. The only point to which it is necessary to call attention is that if a Collector deems any valuation return made under this chapter to be incorrect, he may proceed to re-value the property without the previous institution of a prosecution (*vide* section 75 of the Act).

Exemption of property of guaranteed Railway Companies

3. The entire property of the guaranteed Railway Companies is exempted from payment of the cesses by order of the Government of India, Public Works Department, No. 840R, dated 25th March 1875.

and of Government forests.

4. Government forests are all exempted from the liability to pay cesses.

SECTION VIII.—REMISSIONS.

List of irrecoverable arrears.

1. At the close of each quarter, when the statement of arrears has been prepared, the Collector is to make out a list of such as are irrecoverable, or on any other ground ought to be remitted, and forward it to the Commissioner for sanction. The list is to be divided into two parts—

(i) Items which cannot be collected out of the demand of previous years or the current year, but on account of which no permanent deduction is to be made from the demand of future years;

(ii) items which involve also a permanent abatement from the demand of future years.

A Commissioner may pass orders in certain cases.

2. If the remissions and abatements recommended are of the following descriptions:—

(*a*) cess due on lakhiraj estates summarily valued which cannot be traced;

(*b*) double assessments owing to mistakes;

(*c*) cess due from estates transferred to other districts;

(*d*) cess due for estates totally destroyed by diluvion or so injured as to be abandoned by their proprietors, and Government revenue no longer paid;

2. A "Collector of the district." 3-6-88.

(*e*) cess due for lands included within municipalities; the Commissioner is to pass orders without futher reference.

When Board's sanction is necessary.

3. If the remissions recommended are tantamount to reductions of valuations within the period of their currency under section 36 of the Act, on grounds other than those specified as (*d*) and (*e*), the Commissioner is to refer the proposal for the sanction of the Board, with such remarks as may be necessary to explain each recommendation.

Remissions to be given for both cesses equally or proportionately.

4. In general, remissions should be given of both cesses equally or proportionately. Thus, if less than the full demand for both cesses is to be remitted, half of each cess should be remitted in preference to the whole of one cess.

SECTION IX.—AMALGAMATION OF THE CESSES.

No separate accounts to be kept of the cesses.

1. As the demand for the road cess always bears a definite proportion to that of the public works cess, there is no necessity to keep up separate accounts of the cesses, involving in all cases double clerical labour, and double operations to recover from defaulters. All demands should therefore be shown jointly in the registers, all payments made, whether one cess is specified or not, are to be treated as joint payments so far as the Government is concerned, and the total receipts are to be divided either equally, or, if the cesses are not levied at the same rate, in the proportion borne by the rates.

How chalans are to be prepared.

2. Though the chalans need contain no specification of the amount of each cess, and when they do contain any such specification it is to be ignored and the amount paid to be entered as a joint payment, the rule prescribing specification of the district on account of which the joint payment is made must be carefully observed. Thus, if a sum of Rs. 25 is due for the cesses on account of an estate situated partly in district A and partly in district B, say Rs. 20 for A and Rs. 5 for B, either one chalan should be tendered for Rs 20 for A and another for Rs. 5 for B, or the fact that Rs. 20 is on account of district A and Rs. 5 for district B must be specified on one and the same chalan.

Entry in accounts.

3. The Collectorate Accountant is to enter all payments for cess jointly, but with a separate column in the register for each district, and at the end of the month he is, under the instructions of the Accountant-General, to divide the receipts on account of his own district in the proportion borne by the rates of the two cesses, and remit to the other districts the full amounts collected on their account.

Adjustments between cesses.

4. All necessary adjustments between the cesses are to be calculated in the Road Cess Office, and the result communicated to the Collector in his Treasury Department. The Collectorate Accountant will be in

no way responsible for the correctness of the calculation, but will merely give effect to it when he divides the receipts of the next succeeding month under the instructions of the Accountant-General.

5. Adjustments are necessary in the Road Cess Office because the rate of road cess may fluctuate from year to year. Thus suppose the rate for road cess in any district to be one pice in the rupee for 1879-80, one and a half pice for 1880-81, and two pice for 1881-82, and in the first quarter of 1881-82 Rs. 50,000 to be paid into the treasury on account of the district itself, besides payments on account of other districts, the Collectorate Accountant will credit Rs. 25,000 to each cess; but if Rs. 3,000 are on account of 1879-80, Rs. 7,000 on account of 1880-81, and the balance Rs. 40,000 on account of 1881-82, the correct division is—

	1879-80.	1880-81.	1881-82.	Total.
	Rs.	Rs.	Rs.	Rs.
Road cess	1,000	3,000	20,000	24,000
Public works cess ...	2,000	4,000	20,000	26,000
Total ...	3,000	7,000	40,000	50,000

Thus Rs. 1,000 will be due from the road cess to the public works cess, and adjustment will be necessary. Such adjustments should be made, not by the transfer in account of receipts which have already been credited to the cesses respectively, but at the next monthly division of the joint receipts. This will obviously only apply to districts changing their rate of road cess. In the treasury books (*i.e.*, registers subordinate to each book) the amount of the adjustment should be specified separately from the amount of the distribution for the current month.

Apportionment of collections received from other districts.

6. All collections received in one district by transfer from another should under Rule 3 above be apportioned in the ratio between the road cess and public works cess rates in precisely the same way as sums collected in the district, the Collector in his Treasury Department merely dividing the gross receipts, and subsequently in his Road Cess Department determining whether any adjustment is necessary, owing to part of the amount being due for a period when the rates of road cess are different.

Section X.—Agreement of accounts between Cess and Treasury Offices.

Cess Deputy Collector to be responsible that accounts are in accord.

1. To prevent confusion in the accounts and in the quarterly returns made to the Board, it is of the utmost importance to ascertain that the Collector's accounts in his Cess Office agree with those in his Treasury. In future, to secure this object, the Cess Deputy Collector must satisfy himself every month that the accounts are in accord.

2. For this purpose a statement is to be prepared month by month in the Cess Office in the following form, which is filled up with specimen entries :—

Monthly statement to be prepared in the Cess Office.

Month of July 1888.

1	2	3	4	5	6	7
	Receipts in treasury and method of division.	RECEIPTS IN CESS OFFICE AND PERIOD FOR WHICH DUE.				REMARKS.
		On account of period from 1st April to 30th September 1887.	On account of current year	In anticipation for 1888 89.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs	
Road cess .. .	6,000*	1,425	4,500	300†	6 ,25	
Public works cess .. .	8,000*	1,375	6,000	400	7,775	
Total	14,000	2,800‡	10,500	700	14,000	

* The actual credits were Rs 5 780 and Rs 8,220 in order to satisfy the adjustment necessary for the accounts of the previous quarter, but the normal division of the receipts of the month is shown here.

† The rate of road cess should be assumed to be the same for the ensuing year as for the current year till it is actually known

‡ Road cess was collected at full rates for 1886 87.

N.B.—The total of column 6 must of course be brought into agreement with column 2.

Countersigned.

A. B.,	E. F.,	C. D,
Accountant.	*Cess Deputy Collector.*	*Cess Head Clerk.*

3. These monthly statements are to be filed in a book in the Cess Office after being signed by the Treasury Accountant and the Cess Head Clerk, and countersigned by the Cess Deputy Collector. It is evident that the quarterly adjustment will be prepared without any difficulty if they are properly kept up, and also that the quarterly and annual returns will be easily reconciled with the treasury figures.

Use to be made of them.

4. The members of Road Cess Committees where they exist are bound, in the same manner as officers of Government, to observe and execute the orders of the Accountant-General in all matters of account, audit, adjustment, and payment.

Road Cess Committees bound by orders of Accountant-General.

SECTION XI.—MISCELLANEOUS.

1. The valuations, on returns or summary, made under Chapter IV, Part II of the Act, will be noted in the Registers I and II if the lands are annexed to estates or tenures entered in them, or in Register V if the holders are allowed to pay direct to the Collector; and parti-

Entry in registers of valuation of petty lakhiraj lands.

culars of demands, collections, &c., of lakhiraj lands will be shown against the same registers in the quarterly and annual returns of demands, collections, remissions, and arrears of cess.

2. Under Chapter VI, Part II of the Act, the petty lakhiraj holdings of Orissa and Midnapore will first be entered in Registers I, II or V, as the case may be, and be then amalgamated with one or other of the entries in one or other of the Registers I and II, an explanatory note being made in the column of remarks against the original entry.

Entry of appeals in registers.

3. Appeals to Commissioners under section 104 of the Act and appeals to the Collector under sections 101 and 102 should be entered in General Register No. 15—(see Section III, Chapter VIII of the Board's Rules.)

Treatment of correspondence as official or non-official.

4. Letters connected with the administration of a local fund, when sent by post, are not to be superscribed "On Her Majesty's service," nor stamped with service labels. Correspondence carried on on behalf of Government, or by a Government officer acting as such, is an exception to this rule For example, when an officer in his capacity as Collector submits information to a Commissioner regarding road cess affairs, or when a Commissioner of a division writes in that capacity to a local fund officer concerning local funds, the correspondence is official, and should be treated as such in the matter of the stamps used in transmitting it.

Stamp duty on security bond.

5. The security bond of an officer paid from the District Road Fund is liable to stamp duty.

SECTION XII.—REGISTERS AND STATEMENTS.

Registers.

1. The registers to be kept up in connection with the cesses are the following:—

Register I.—Estates, revenue-paying and revenue-free, *vide* clause (1), and lands, *vide* clause (2) or (3) of "estates" in section 4 of the Act. [See Appendix B, No. 1.]

Register II.—Tenures of estates and lands entered in Register No. I. [See Appendix B, No. 2.]

Register III.—Fines imposed under the Act. [See Appendix B, No. 3.]

Register IV.—Notices under section 40 of the Act. [See Appendix B, No. 4.]

Register V.—Rent-free lands under section 71 of the Act. [See Appendix B, No. 5.]

Register VI.—Immoveable property under Part II, Chapter V of the Act. [See Appendix B, No 6.]

Register VII.—Notices under sections 78 and 80 of the Act. [See Appendix B, No. 7.]

Register VIII—Notices and extracts under section 52 of the Act. [See Appendix B, No. 8.]

"Estates revenue-paying and revenue-free and cess payable;"
2-5-92.

"Progress made in the valuation or revaluation of estates."
2-5-92.

Return LIV.—Annual statement of certificates for the realization of cess, filed, disposed of, and pending. [See appendix C, No. 17.] 2-7-89.

Return LVI, Annual statement of particulars of revaluation in progress (see Appendix C, No. 18). 10-5-92.

Register IX.—Part I, supplementary returns under section 59 of the Act. Part II, additional returns under section 64 of the Act. [See Appendix B, No. 9.]

Register X.—Notices under section 66 of the Act and of returns made to Collector on those notices. [See Appendix B, No. 10.]

Register XI.—Petitions to Collector under section 67 and of returns made on orders thereon. [See Appendix B, No. 11.]

Register XII.—Separate accounts of cesses payable by registered holders of revenue free estates under clause 2, section 46 of the Act. [See Appendix B, No. 12.]

Register XIII.—Separate accounts of cesses payable by registered holders of revenue-paying estates under section 44 of the Act. [See Appendix B, No. 13]

The forms of these registers with instructions for the preparation of each are given in Appendix B.

Statement.

2. The following statements are prescribed for valuation purposes :—

Valuation statement of estates under section 34 of the Act. [See Appendix C, No. 1.]

Statement of valuation on multiple of jumma or rate per acre or bigha. [See Appendix C, No. 2, and Rule 24, section II]

Return XXXIV.—Quarterly statement of progress made in valuation or revaluation operations. [See Appendix C, No. 3, and Rule 9, section II.]

3. The following periodical statements are to be submitted :—

Return XXXVIII.—Quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 4]

Return XLIII and XLIV.—Supplementary quarterly statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 5 and 6.]

Return XXXIX—Subsidiary statement, explanation sheet of figures shown in total A of quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No 7.]

Return XLV.—Annual statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 8.]

Return XLVI and XLVII.—Supplementary annual statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 9 and 10.]

Return XLVIII.—Annual statement of percentage of arrear and current collections. [See Appendix C, No. 11.]

Return XLIX—Annual statement of objections lodged against certificates issued for the recovery of arrears of cess. [See Appendix C, No. 12.]

Return L.—Annual statement showing the stages at which payments were made in the recovery of demands covered by certificates. [See Appendix C, No. 13.]

Return LI.—Annual statement of separate cess accounts opened in revenue-paying estates under section 44 of Act IX (B.C) of 1880. [See Appendix C, No. 14.]

Return LII—Annual statement of separatecess accounts opened in revenue-free estates under the rules (Section III) prescribed by the Board in accordance with clause 2, section 46 of the Act. [See Appendix C, No. 15.]

Return LIII.—Annual statement showing the statistics of estates and tenures and their recorded shareholders. [See Appendix C, No. 16.]

The forms of these statements with instructions for preparing each are given in Appendix C.

Both cesses to be embodied in one statement.

4. The road and public works cesses are to be embodied in one and the same statement, whether quarterly or annual.

5. The cess on lands in the case of revenue-paying estates being payable on the several dates specified in rule 3, Section IV the quarterly statements for Bengal, and the half-yearly statements for Orissa, must be prepared in the Cess Office on the 30th June, 30th September, 31st December, and 31st March, respectively, for the former; and on the 30th September and 31st March for the latter, in the form No. 4, Appendix C.

Forms to be used.

The cess due from revenue-free estates and from lakhiraj lands being payable in two instalments on the dates shown in rule 3 of Section IV should be entered only in the statement which embraces the date on which they fall due.

6. The cess on mines, &c., is payable in two equal instalments as specified in rule 6 of Section IV, and should be shown ~~against Register VI~~ in the above statement for the second and third quarters for Bengal, and in both the half-yearly statements for Orissa.

7. If, as contemplated by Circular No. 301A, dated 11th May 1877, supplementary statements (Forms Nos. 5 and 6, Appendix C) are properly checked by Collectors, these statements need not be submitted to the Board with each quarterly general return. The general return filled up for all its headings will suffice. The supplementary statements need only be submitted with the annual general return of each district, and the totals for each district and for each column are all that will be required. The supplementary statements, both annual and quarterly, sent by one district officer to another, must be prepared and checked by one district in communication with the other, and the figures of the annual report to the Board must thus be ascertained to be correct from the corrections made in the four quarterly returns before being submitted: when they do not agree, explanations will have to be called for until reconciliation is effected.

Supplementary statements.

8. Fractions of a rupee should be excluded from all the statements. When the fraction exceeds eight annas, a unit should be added, otherwise it should be rejected. This rule must be applied, however, with the proviso that the total of any column or line from which fractions are omitted shall not differ from the true total by more than half a unit, and to this end the details must be intelligently adjusted.

Fractions to be excluded.

9. All these statements must be prepared in the Collector's cess office in duplicate; one to be forwarded to the Board with copy of the Commissioner's remarks, and the second to be retained in the Commissioner's office. The Collector's draft copy will be retained in his office for record. District officers are specially to see that all anomalies and discrepancies which appear on the face of all the statements submitted by them are explained at the time when such statements are first submitted, so as to avoid the necessity of further explanations being called for.

Preparation of statements to be done with care.

10. The quarterly and half-yearly statements must be forwarded to the Commissioner within fifteen days from the date to which they refer, and the copy to the

Dates for submission.

Board within one month. The annual statements must be forwarded to the Commissioner on the 1st May, and the copy to the Board on the 15th of that month. The Commissioner's annual report is, under Government order No. 385T—M, dated 24th October 1887, due to the Board on the 15th July.

Particular attention must be given to the strict observance of these dates.

APPEN

SEE SECTION

Model form of

1	2	3	4	5	6	7	8	9	10
		PART I—NIJJOTE LANDS.		PART II—RYOTWARI LANDS.					PART III—
THANA.	Name of estate and zemindar and of tenures held direct from the zemindar.	Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	Annual value as given in column 7 of part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K.G.C.K.		Rs. A. P.		Rs. A. P	Rs. A. P.		Rs. A. P.
	RAJNAGAR.			2,210 8 3	Muddun Mohun Chatterjee.	51 11 0	2,158 13 3		7,737 13 2
	Khajeh Asanoolah							Juggut Chundra Bose . 1	134 8 0
								Juggobundhu Bose 2	1,094 5 3
								Rajchundra Ishurchundra ... 3	563 7 7
								Kali Kumar Sen 4	39 12 0
								Nobin Chunder Chuckerbutty . 5	233 2 10
								Bhugwan Chunder Chuckerbutty .. 6	42 11 9
								Moonshi Hyahtullah 7	653 10 0
								Obhoy Churn Vakil . .. 8	218 8 5
								Chundra Madhub Ghose 9	1,288 9 9
								Hari Mohun Banerji .. 10	62 10 0
								Dinobundho Ghose 11	62 10 0
								Nundo Kumar Guhu 12	237 1 0
								Krishna Kumar Guhu 13	1,203 4 7
								Wooma Kant Bhoomik ... 14	1,903 8 0
								DETAIL OF TENANTS AND UNDER-TENANTS.	
	Juggut Chundra Bose 1	.....	.....	134 8 0	.....	.....	134 8 0		
	Juggobundhu Bose 2	6 6 0 0	7 6 0	1,086 15 3	.....	.....	1,086 15 3		
	Rajchundra Ishurchundra... 3	.....	.....	436 3 7	.....	.....	436 3 7		
								Kristo Kumar Kur	51 5 6
								Tarini Churn Chuckerbutty	7 5 9
								Surbanand Nag ..	27 12 0
								Prosunno Kumar Nag	7 3 3
								Rajkumar Das ...	19 3 6
								Dwarka Nath Pal ...	6 6 0
									119 4 0
	Kali Kumar Sen 4	.....	.....	39 12 0	.....	.....	39 12 0		

DIX A.

II, RULE 36.

valuation statement.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value, being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Muddun Mohun Chatterji ...	101 12 0	7,839 9 2							9,998 6 5	1,079 4 1		
									134 8 0	54 1 3		
									1,094 5 3	427 8 0		
		119 4 0			Kristo Kumar Kur ...	16 0 0	8 0 0	8 0 0	563 7 7	176 0 0		
									51 5 6	17 1 10		
									7 5 9	2 7 3		
									27 12 0	9 4 0		
									7 3 3	2 6 5		
									19 5 6	6 6 6		
									6 6 0	2 2 0		
			119 4 0						119 4 0			
									39 12 0	5 14 8		

SEE SECTION

Model form of

1	2	3	4	5	6	7	8	9	10
THANA.	Name of estate and zemindar and of tenures held direct from the zemindar.	PART I—NIJJOTE LANDS. Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	PART II—RYOTWARI LANDS. Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCTION ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	PART III— Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K. G. C. K.		Rs. A. P		Rs. A. P.	Rs. A. P.		Rs. A. P.
	Nobin Chunder Chuckerbutty 5	2 4 0 0	9 2 6	195 3 3	.....	.....	195 3 3		
								Ramkumar Kooshari .	20 12 10
								Juggut Chundra	1 4 3
									22 1 1
	Bhugwan Chunder Chuckerbutty 6	0 6 2 2	1 4 0	37 7 3			37 7 3		
								Ramkumar Kooshari	3 12 9
								Juggut Chundra ...	0 3 9
									4 0 6
	Moonshi Hyabtulla 7	.....	.	653 10 0			653 10 0		
	Obhoy Churn Vakil 8	. ...	.....	153 13 5			153 13 5		
								Tara Chundra Vakil	46 2 0
								Ditto	18 9 0
									64 11 0
	Chundra Madhub Ghose 9	0 1 1 0	1 0 0	972 12 3			972 12 3		
								Shoroop Chundra ..	63 0 0
								Guru Churn Barory	107 8 3
								Shyama Kisor Dey	47 4 9
								Gurupursad Jaipal	31 0 6
								Shadharam Mridha	18 0 0
								Gopal Kibarto Dass	48 0 0
									314 18 6
	Hari Mohun Pannerji ...10	... .	...	62 10 0			62 10 0		
			... .	62 10 0			62 10 0		

II, RULE 36.

valuation statement.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value, being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		22 1 1			Kali Kumar Gangooli ..	8 7 0	4 3 6	4 3 6	233 2 10	45 4 6		
					Chunder Sheekur Gangopadhya	5 1 0	2 8 6	2 8 6				
								6 12 0				
									20 12 10	6 14 11½		
									1 4 3	0 6 9		
			22 1 1						22 1 1			
		4 0 6							42 11 9	8 6 8		
									3 12 9	1 [illegible] 8		
									0 3 9	0 1 8		
			4 0 6						4 0 6			
									653 10 0	348 1 5		
		64 11 0							218 8 5	46 12 2		
									46 2 0	15 6 0		
									18 9 0	0 3 0		
									64 11 0			
			64 11 0						1,288 9 9	276 1 11		
		314 13 6										
									63 0 0	21 0 0		
									107 8 3	35 13 5		
									47 4 9	15 12 3		
									31 0 6	10 5 6		
									18 0 0	6 0 0		
									48 0 0	16 0 0		
									314 13 6			
			314 13 6						62 10 0	[illegible]		
									62 10 0	8 11 5		

SEE SECTION

Model form of

1	2	3	4	5	6	7	8	9	10
THANA.	Name of estate and zemindar and of tenures held direct from the zemindar.	PART I—NIJJOTE LANDS.		PART II—RYOTWARI LANDS.					PART III—
		Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K.G.C.K.		Rs. A. P.		Rs.A.P.	Rs. A. P.		Rs. A. P.
	Nundo Kumar Guhu 12	.....	.....	114 1 0			114 1 0		
								Guru Das	48 0 0
								Chundra Nath ...	26 10 0
								Guru Churn ...	35 4 0
								Ishur Chundra ...	13 2 0
									123 0 0
	Krishna Kumar Ghose 13	.....	.....	1,203 4 7			1,203 4 7		
	Wooma Kant Bhoomik .14	.....	.....	1,903 8 0			1,903 8 0		
	Muddun Mohun Chatterjee ...	.....					101 12 0		
	Total ...	8 17 3 2	18 12 6	7,056 6 7			7,158 2 7		
	GRAND TOTAL ...	8 17 3 2	18 12 6	9,266 14 10		51 11 0	9,316 15 10		

II, RULE 36.

valuation statement.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within which lands are situated	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value; being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		123 0 0							237 1 0	70 1 1		
									48 0 0	16 0 0		
									26 10 0	8 14 0		
									35 4 0	11 12 0		
									13 2 0	4 6 0		
			123 0 0						123 0 0			
									1,203 4 7	971 12 7		
									1,903 8 0			
									101 12 0	51 11 0		
			647 14 1			29 8 0	14 12 0	14 12 0				
			647 14 1			29 8 0	14 12 0	14 12 0				

APPENDIX B.

* Forms of Registers.

No. 1.—*Register* 1.—*Estates, Revenue-paying and Revenue-free,* vide *clause* (1), *and lands,* vide *clauses* (2) *and* (3), *Section* 4 *of the Act* (*See rule* 1, *Section XII.*)

1. Consecutive number.
2. Clause (1), (2) or (3) of definition of "Estate" in section 4 of the Act.
3. Thana and number of estate in general register A or B.
4. Name and number of estate on towjih, or of portion of an estate with a separate account under section 10 or 11 of Act XI of 1859, or section 70, Act VII (B.C.) of 1876, and names of recorded proprietors.
5. Sudder jumma of the estate, if paying revenue or rent.
6. Valuation under sections 20, 21, 22, and 33 of the Act.
7. Valuation under section 23 of the Act.
8. Valuation under section 25 of the Act.
9. Remarks.

This register will contain the classes of estates specified in clause 1 and lands of the description specified in clauses 2 and 3 of the definition of the word "estate" in section 4 of the Act. These "lands" include Government estates farmed or held khas, and those of a special description, such as the Noabad talooks in Chittagong and the Punchannogram tenures in the 24-Pergunnahs. They will also include all waste lands sold or granted on cultivation leases, as well as all petty estates redeemed: also the lands recorded in the register of railway C lands relinquished by the Railway Company and sold to the highest bidder which fall under the head of petty estates redeemed.

Columns 3, 4, and 5 will be filled in from the general registers A to C and Nos. 12, and 39 of the Collector's office. Reference should also be made to the Collector's Registers Nos. 16, 32, and 36. The estates in each thana should, as far as possible, be entered consecutively together. When an estate lies partly in one thana and partly in another, it should be entered under the thana where the owner's residence or mal cutcherry is situated. The revenue or rent-paying estates of each thana should be first entered, than those revenue-free, as entered in the Collector's Register B

No. 2—*Register II.*—*Tenures of Estates and lands entered in Register No. I*—(*See rule* 1, *Section XII*).

1. Consecutive number.
2. Thana.
3. Number and name of parent estate.
4. Nature of tenure, if known.
5. Name of tenure-holder, or person paying rent for him, borne on the books of the holder of estate or tenure.
6. Name of village, thana, and district in which such person resides.
7. Name of village in which tenure is situated and its number in mouzahwar Register C.
8. Annual rent paid by tenure-holder.
9. Valuation under sections 20, 21, 22 and 33 of the Act.
10. Valuation under section 23 of the Act.
11. Valuation under section 25 of the Act.
12. Remarks.

* In the old registers the pergunnah is the local division. On re-valuation, however, the thana must be introduced as the local division, and the cess registers made to correspond with the general registers under Act VII (B.C.) of 1876.

No. 4.—*Register IV.*—*Progress made in the valuation or revaluation of estates*—(*See rule* 1, *section XII*).

(*N.B.*—Give number and date of the order sanctioning the valuation.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Consecutive number.	Name of estate, its number on Register A or B, and its tenures and sub-tenures.	Revenue of estate.	Date of issue of notice calling for returns.	Date on which returns are due.	Date of submission of returns.	Under what section valued.	If especially exempted, ground of exemption.	Old valuation.	New valuation.	Date of publication of valuation roll under section 35.	If summarily valued, mode of valuation, *i.e.*, by multiple of revenue, or rent, or by an acreage rate.	Amount of fine imposed.	Date of issue of notice under section 40 or 89 of the Act.	Date of service of notice.	Amount of Road and Public Works Cess combined at maximum rates.	Remarks.
	ESTATE. *Tenure I.* (Name.) Its sub-tenures. 1. 2. 3. &c. *Tenure II.* (Name.) Its sub-tenures. 1. 2. 3. &c. *Tenure III.* (Name.) Its sub-tenures. 1. 2. 3. &c.															

2-5-92.

In this register the estates will be entered in the same consecutive order as in Register No. 1, sufficient space being left below each for the entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets. Some of these tenures can be ascertained by reference to the Collector's Registers E to K and No. 14, but the greater number can be ascertained only after the submission of the returns in the form of Schedule A, or after valuation under sections 20, 21, 22, and 24 of the Act. Lakhiraj lands entered in Part IV of any return filed under the Act should be entered in this register as tenures of the estates for which the return is filed, unless they may be known to be confirmed lakhiraj recorded in the Collector's Register B, in which case they should have been entered in Register No. I, and therefore need not be again entered in this register.

No. 3.—Register III.—Fines imposed under the Act—(See rule 1. Section XII.

1. Number of case.
2. Number of estate or tenure, or property, in Registers Nos. I and II, V and VI, and name of person fined.
3. Date from and to which fines run.
4. Daily amount of fine.
5. Total amount.
6. If appealed, Commissioner's order.
7. Date of realization.
8. Amount of realization.
9. Remarks.

Remission of fines should not be shewn in this register until after the receipt of the Commissioner's sanction.

No. 4.—Register IV.—Notices under Section 40 of the Act—(See rule 1, Section XII.

1. Thana.
2. Number of estate on Registers Nos. I and V.
3. Number and name of estate on Collector's towjih (if any).
4. Annual value of estate.
5. Rate of cess fixed under sections 38 and 39 of the Act.
6. Date from which cess becomes due.
7. to 14. Instalment and date on which the cess is payable. divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount; 3rd instalment (11) Date; (12) Amount; 4th instalment (13) Date; (14) Amount.
15. Total amount of cess payable in the year.
16. Date of issue of notice under section 40 or 89 of the Act.
17. Date of service of notice.
18. Remarks.

Columns 1, 2, and 3 will be filled up from Registers Nos. I and V, and column 4 from the valuation rolls. Columns 7 to 14 will be filled in according to the number and date of the instalments in which the Government revenue of each estate may be payable, and when no revenue is payable, according to the dates which the Lieutenant-Governor shall fixed under section 42 of the Act.

No. 5.—Register V.—Land held without payment of rent, and paying the cess direct to the Collector under section 71 of the Act—(see rule 1, section XII.)

1. Consecutive number.
2. Description of land entered in this register under the provision of sections 66 and 68 or of Chapter VI, Part II of the Act.
3. In what estates and tenures (if any) situated.
4. Name of holder of land.
5. Place of holder's residence.
6. to 9. Date and amount of instalment in which cess is payable, divided into 1st instalment (6) Date; (7) Amount; 2nd instalment; (8) Date; (9) Amount.
10. Total amount of cess.
11. Consecutive number of entry and number of register to which finally transferred as a subordinate tenure.
12. Remarks.

In this register are to be entered the lakhiraj lands paying cess direct to the Collector. It should be arranged that the cess shall be paid in advance for (say) two or five years, according as the Collector may order, having regard to the amount of cess annually payable. Portions of revenue-free estates which have become separated from the parent estates by sale, gift, &c., may be entered in this register on the same conditions.

No. 6.—Register VI.—Immoveable property under Part II, Chapter V of the Act—See rule 1, Section XII.

1. Consecutive number.
2. Thana.
3, 4 and 5. Immoveable property, divided into (3) Description; (4) Where situated; (5) Name of owner, chief agent, manager, or occupier.
6. Date of issue of notice under section 72 of the Act.
7. Date of service of notice.
8. Date when return is due.
9. Date of submission of return.
10, 11 and 12. Valuation under sections 75 and 76 of the Act, divided into (10) Date of commencement; (11) Date of completion; (12) Date of order in appeal.
13. Remarks.

No assistance in preparing this register will be obtainable from the Collectors' office. It must be obtained by enquiries in the district.

No. 7.—Register VII.—Notices under Sections 78 and 80 of the Act—(See rule 1, Section XII.)

1. Number and description of property in Register No. VI.
2. Annual value.
3. Rate of cess fixed under sections 38 and 39 of the Act.
4. Date from which cess becomes due.
5 to 8. Instalment and date on which the cess is payable, sub-divided into 1st instalment with columns (5) Date; (6) Amount; and 2nd instalment with columns (7) Date; (8) Amount.
9. Total amount of cess payable in the year.
10 and 11. Notice under section 78 of the Act, divided into (10) Date of issue; (11) Date of service.
12 and 13. Notice under section 80 of the Act, divided into (12) Date of issue; (13) Date of service.
14. Remarks.

No instructions required.

No. 8.—Register VIII.—Notices and Extracts under Section 52 of the Act—(See rule 1, Section XII).

1. Consecutive number.
2. Description of the land.
3. In what estate or tenure situated.
4. Name of holder and owner, if known.
5. Annual value of such portion of the land as is liable to cess.
6. Value as revised in cases when there is revision after objection preferred under section 53.
7 to 10. Instalment and date on which cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount.
11. Total amount payable in the year.
12 and 13. Notice under section 52, divided into (12) Date of issue; (13) Date of service.
14. Remarks.

Column 2 will be filled up from Registers I and II, and in columns 7 to 10 will be filled in the dates which may be fixed by the Lieutenant-Governor under section 42 of the Act.

No. 9.—Register IX—Part I, Supplementary returns under Section 59 of the Act—(See rule 1, Section XII).

1. Consecutive number.
2. Name by which the rent-free lands is known.
3. Thana and village in which situated.
4. Name of holder and owner, if known.
5. Name of village, thana, and district in which holder resides.
6. Area, if known.
7. Deduct area of land included in any municipality.
8. Annual value of remaining land.
9. Value revised after objection preferred.
10. Entry in one or other of the Registers Nos. I and II, in which it is finally entered as a subordinate tenure.
11. Arrear cess due.
12. When paid.
13. Remarks.

Part II.—Additional returns under Section 64 of the Act—(See rule 1, Section XII).

The same columns as in Part I above.

No instructions necessary.

No. 10.—Register X.—Notices under Section 66 of the Act, and of returns made to Collectors on those notices—(See rule 1, Section XII).

1. Consecutive number.
2. Description of the land.
3. Thana and village in which situated.
4. Date of notice to holder of tenure or estate within which such lands ought to have been included.
5. Date of notice to holder of estate or tenure in which the land has been included.
6. Date of submission of return in form of Schedule A.
7. Valuation.
8. Arrear cess due.
9. When paid.
10. Remarks.

No instructions necessary.

No. 11.—Register XI.—Petitions to Collector under Section 67 of the Act, and returns made on orders thereon—(See rule 1, Section XII).

1. Consecutive number.
2. Date of petition.
3. Description of land.
4. Thana and village in which situated.
5. Area.
6. Rent payable to holder.
7. Date of notice to petitioner to submit return in form of Schedule A.
8. Date of submission of return.
9. Date of order that the land be valued summarily under section 27 or 28.
10. Valuation.
11. Arrear cess due.
12. When paid.
13. Remarks.

No instructions necessary.

No. 12.—*Register XII.—Separate accounts of cesses payable by registered holders of revenue-free estates under clause* 2, *Section* 46 *of the Act.*—(*See rule* 1, *Section XII*).

1. Name of applicant and date of application.
2. Name and number of the estate in general register B, thana in which situated, and serial number in Cess Register 1 or V.
3. Annual value of the estate.
4. Specification of the extent of the share or interest of applicant.
5. Annual value of such share or interest.
6. Date of reference to Civil Court, if made.
7. Date of Collector's order sanctioning opening of a separate account with the applicant.
8. Signatures of head-clerk, Cess Department, and accountant.
9. Amount of fees paid.
10. Amount of cesses payable for the share of interest.
11. Date of closing separate account, if closed.
12. Remarks.

The column of remarks should explain the grounds of rejection of applications, *e.g.*, on account of objections preferred, Rule 4; non-payment of cess, Rule 7, Section III.

No. 13—*Register XIII.—Separate accounts of cesses payable by registered holders of revenue-paying estates under Section* 44 *of the Act.*—(*See rule* 1, *Section XII*).

1. Serial number.
2. Consecutive number in cess Register No I.
3. Name and number of the estate in general register A, and thana in which situated.
4. Revenue of the estate.
5. Annual value of the estate.
6. Amount of cess.
7. Name of the sharer opening separate account with the specification of his share or interest.
8. Revenue of such share.
9. Value of such share.
10. Cess payable for such share.
11. Date from which separate account is to take effect.
12. Date of closing separate account (if closed).
13. Remarks.

APPENDIX C.

No. 1.—*Valuation Statement under Section* 34 *of the Act*—(*See Rule* 2, *Section XII*).

1. Thana.
2. Name of estate and zemindar and of tenures held direct from the zemindar.

3 and 4. Part I—Nijjote lands, divided into (3) Total area of land; (4) Aggregate annual value as given in return, or as fixed by Collector or Commissioner on appeal.

5 to 8. Part II—Ryotwari lands, divided into (under column 5) annual value as given in column 7 of Part II of return, or as fixed by Collector; (under columns 6 to 8) Deduction on account of ryots classed as under-tenants under sections 24 to 26 of the Act, sub-divided into (6) Name; (7) Annual value of holding; (8) Net annual value.

9, 10, 11, and 12. Part III—Tenures divided into (under column 9) Name of tenant; (under column 10) Annual value as given by under-tenant, or fixed by Collector under sections 21, 27 and 28 and 31 and 32 of the Act; and (under columns 11 and 12) Tenures added by Collector under sections 24 to 26 of the Act, sub-divided into (11) Name of tenure-holder; (12) Annual value of tenure.

13. Total annual value.

14. Summary valuations of sub-tenures under sections 29 and 30.

15 to 19. Part IV—Non-rent-paying lands, the cess of which is payable to the holders of estates or tenures in which situated sub divided into (15) Name of holder of estate or tenure within which lands are situated, (16) Name of holder of the non-rent-paying lands; (17) Annual value; (18) Less one-half as remuneration and costs of collection, section 51 of the Act; (19) Net balance.

20. Total annual value, being total of columns 4, 8, 13 and 19.

21. Amount on which deduction is to be allowed under section 41 of the Act.

22. Date of issue of copy of roll under section 35 of the Act.

23. Date of service of copy of roll under section 35 of the Act.

2. This statement will have to be prepared in full for each estate, and must be filed on the completion of the valuation of such estate with the papers thereof. If a general valuation or re-valuation is being made, on the completion of the valuation of any one thana, the several valuation statements for such thana should be bound up together in the order in which the estates therewith connected are entered in the register. In column 21 should be entered the full amount of revenue payable for each estate, except where a portion of any estate is exempted from the operation of the Act under section 2 of the Act, in consequence of such portions being within the limits of any municipality or district town as therein defined. In that case the Collector will determine, in such a mode as he may deem best, the amount of revenue to be deducted on account of such portion of the estate, and the remainder will be entered in column 21 as the amount on which deduction will be allowed under section 41 of the Act.

No. 2.—Statement of valuation on multiple of jumma or rate per acre or bigha—(See Rule 2, Section XII).

1. Number of estate or tenure in Registers Nos. I and II.
2. Sudder jumma.
3. Area.
4. Multiple of jumma adopted for valuation.
5. Rate per acre or bigha adopted for valuation.
6. Valuation.
7. Remarks.

No instructions required.

No. 3.—Quarterly statement (Return XXXIV) of progress made in valuation or revaluation operations under the Cess Act—[See Rule 2, section XII].

N.B.—Give number and date of order sanctioning the valuations referred to in this statement.

Columns 1 & 2. To be valued, divided into:—
1. Number.
2. Total net amount of annual value according to former valuation.

3 & 4. Valued up to last return, divided into:—
3. Number.
4. Total net amount of annual value according to the new valuation.

5 & 6. Valued since period covered by last return, divided into:—
5. Number
6. Total net amount of annual value according to the new valuation.

7 & 8. Summary valuations included in columns 5 and 6, divided into:—
7. Number.
8. Value.

9. Balance remaining to be valued.
10. Remarks.

In this statement should be entered only total results, not results by registers separately.

The figures shown in columns 7 and 8 are not to be excluded from the figures entered in columns 5 and 6.

In the column of remarks should be entered the number of estattes specially exempted from valuation, and also lakhiraj estates exempted as under Rs. 5 annual value. Also estates and tenures capable of summary valuation, but valued on returns.

No. 4—Quarterly statement (Return XXXVIII) of demands, collections, and arrears of cess on lands and mines—(See Rule 3, Section XII).

1	2*	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division and Distribution of Cesses.	Arrears outstanding from last quarter, *i.e.*, column 15 of previous statement.	Demand for the quarter.	Gross demand, 2+3.	Previously paid in advance for the present quarter.	Net demand, 4—5.	Collected on account of arrears during the quarter.	Collection on account of current quarter made within the quarter.	Collected in advance on account of future quarters.	Total collections.	Balance of old arrears, 2—7.	Current balance, 3—(5+8).	Gross balance, 11+12.	Remissions.	Net balance, 13—14.	Remarks explaining cause of non-recovery of arrears in column 11, and measures taken for recovery. Details of remittances actually made during the quarter to, and received from, other districts should also be shown in this column. In the first quarterly statement for each year, the cess demand for the year should be shown in this column.
A.—Gross amalgamated cess levied in the district ...															
Divided into .. { Road Cess ... Public Works Cess ..															
B.—Less Road and Public Works Cess appertaining to other districts ...															
C.—Net Road and Public Works Cess levied for this district (A *minus* B)															
D.—Add Road and Public Works Cess due from other districts ...															
E.—Total Road and Public Works Cess for this district (C *plus* D) ..															

* Any difference between the figures in this column and those in column 15 of the preceding quarter's return must be explained.

The form of quarterly statement of demands, &c., is complete, the headings of each column clearly indicating what is required. To avoid, however, any misapprehension as to the mode of preparing the statement, it is noted that the balance unrecovered and shown in column 15 of any quarter's statement should be shown in full in column 2 of the next quarter's statement, and the amount thereof recovered should be shown in column 7. Besides bringing forward in column 2 the arrears unrecovered from column 15 of the previous quarter's return, any arrear demands that may have been ascertained for the first time after the preparation and submission of the return for the preceding quarter should also be included, an explanation being furnished in each case of the difference between the figures in column 2 of the return under review and those in column 15 of the previous quarter's return.

Penalties recovered under the Act and miscellaneous receipts, such as process fees, &c., should be shown separately for each class of receipt in the column of remarks and not in the body of the statement. All sums on account of (i) petty revenue-free estates the existence of which cannot be traced; (ii) lands found subsequent to valuation to be included within municipal limits, and therefore not liable to road cess; (iii) valuations reduced on appeal; (iv) estates not really falling due within the quarter, should be excluded from the demand in column 6. The number and date of the orders sanctioning the remissions entered in column 14 should be given in an explanation sheet.

A certificate* in the following form should be affixed to the return:—

"The receipts shewn in the cash accounts, excluding the amounts redrawn and remitted to other districts, are as follow:—

	Road Cess.	Public Works Cess	Total.
	Rs.	Rs.	Rs.
First month			
Second ,, ...			
Third ,, ...			
		Total ...	

The difference between this total and total E in column 10 of the return is Rs. , which is due to omission of fractions in the return"

(If there is any other difference, further explanation should be added.)

District Officer.

No. 5.—Supplementary quarterly statement (Return XLIII) of demands, collections, and arrears of cess on lands and mines, Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of—(See Rule 3, Section XII).

1. Name of the district.
2. Arrears outstanding from last quarter, column 13 of previous statement.
3. Demand for this quarter.
4. Gross demand (2+3).
5. Previously paid in advance for the present quarter.
6. Net demand (4—5).
7. Collected on account of arrears during the quarter.
8. Collection on account of current quarter made within the quarter.
9. Collected in advance on account of future quarters.
10. Total collections.
11. Gross balance.
12. Remissions.
13. Net balance (11—12).

* The certificate does not necessarily require the Collector personally to inspect the accounts, but he may countersign, as he does other papers, on the signature of the Road Cess Deputy Collector, who should satisfy himself by personal inspection of the treasury accounts.

No. 6.—Supplementary quarterly statement (Return XLIV) of demands, collections, and arrears of cess on land and mines, Part II.—Relating to estates or portions of estate-borne on the revenue-roll of other districts, but situated within the local jurisdiction of the district of—(See Rule 3, Section XII).

1 to 13. The same as columns 1 to 13 of form No. 5 of this appendix.

The quarterly statement No. 4 of this appendix should exhibit the demands, collections, and arrears of cess on account of—

(i) estates borne on the revenue-roll of district A, and situated wholly within that district;

(ii) estates borne on the revenue-roll of district A, but situated within the local jurisdiction of other districts B, C, D;

(iii) estates borne on the revenue-roll of other districts B, C, D, but situated within the local jurisdiction of district A.

The Collector of district A will prepare immediately after each quarter, from his ordinary statement, supplementary statements, Part I, in the form above given, showing the demands, collections, and arrears of cess on account of estates borne on the revenue-roll of his district, but situated within the local jurisdiction of other districts B, C, D. He will forward these (separate statement for each of the other districts B, C, D) to the several Collectors concerned for information and check On receipt of such statement, the Collector receiving it will enter the particulars given therein in his ordinary statement, and also in a supplementary statement, Part II, in the form above given. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 4 of this appendix will apply to the supplementary quarterly statements prescribed by this rule. The supplementary statements will not show figures for each estate separately, but only one line of figures for each district concerned.

No. 7.—Subsidiary Statement (Return XXXIX)—(See Rule 3, Section XII).—Explanation sheet of figures shown in total A under Road Cess and Public Works Cess.

Name of District.									Total as shown in return.
Rate of cess.									
Column 3, demand for the quarter .. { Road Cess / P. W. Cess .									
Total									
Column 5, previously paid in advance for the present quarter .. .. { Road Cess / P. W. Cess ...									
Total ...									
Column 8, collections on account of current quarter ... ... { Road Cess / P. W. Cess ..									
Total ..									
Column 14, remissions ... ... { Road Cess ... / P. W. Cess ...									
Total ...									
Column 2, arrears outstanding from last quarter ... ... { Road Cess .. / P. W. Cess ...									
Total ...									
Column 7, collection on account of arrears ... ... { Road Cess .. / P. W. Cess ...									
Total ...									

This statement will only be used for districts in which from any cause the Road Cess and Public Works Cess are not levied at the same rate.

No. 8.—Statement (Return XLV) of Demands, Collections, and Arrears of Road Cess and Public Works Cess on Lands and Mines in the District of for the year ending (See Rule 3, section XII).

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division and distribution of Cesses.	Arrears outstanding from last year, column 15 of previous statement.	Demand for the year.	Gross demand (2+3).	Previously paid in advance for the present year.	Net demand (4—5).	Collected on account of arrears during the year.	Collection on account of current year made within the year.	Collected in advance on account of future years.	Total collections.	Balance of old arrears (2—7).	Current balance 3—(5+8).	Gross balance (11+12).	Remissions.	Net balance (13—14).	Collected in advance in the past year for future years. (The entries are required only against Total A. divided into R. and P. W. Cess.)
A.—Gross amalgamated cess levied in the district															
Divided into ... Road Cess															
Divided into ... Public Works Cess ..															
B.—Less Road and Public Works Cess due to other districts as shown in supplementary statement, Part I															
C.—Net Road and Public Works Cess levied for this district (A *minus* B)															
D.—Add Road and Public Works Cess due from other districts as shown in supplementary statement, Part II															
E.—Total Road and Public Works Cess for this district (C *plus* D) ..															

17.—REMARKS.—(*a*) When the figures in column 2 do not tally with those in column 15 of the previous year's return, the discrepancy should be explained.
(*b*) Ditto 3 ditto 3 ditto ditto ditto.
(*c*) The total cess valuation of the district for the year under report should be stated.
(*d*) The amount of arrears barred by limitation should be stated.

Annual statements should be submitted of the demands, collections, and arrears of cess on lands and mines for the cess year commencing 1st April and ending 31st March in the above form No. 8. The statements of demands, collections, and arrears of cess on lands and mines for the districts of Bengal should be the aggregate of the statements for the four quarters ending 30th June, 30th September, 31st December, 31st March. Those for districts of the Orissa Division should also be the aggregate of the statements for the two half-years ending 30th September and 31st March.

The net arrears shown in column 15 should correspond with the net arrears shown in column 15 of the last quarterly and half-yearly statements of the year. If there is any difference, an explanation should be given. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 4 of this appendix will apply to the statement prescribed here.

No. 9.—Supplementary Annual Statement (Return XLVI) of demands, collections and arrears of cess on lands and mines Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of—(See Rule 3, Section XII).

1. Name of district.
2. Arrears outstanding from last year, column 13 of previous statement.
3. Demand for the year.
4. Gross demand (2 + 3).
5. Previously paid in advance for the present year
6. Net demand (4—5).
7. Collected on account of arrears during the year.
8. Collection on account of current year made within the year.
9. Collected in advance on account of future years.
10. Total collections.
11. Gross balance.
12. Remissions.
13. Net balance (11 + 12).

No. 10.—Supplementary Annual Statement (Return XLVII) of demands, collections, and arrears of cess on lands and mines, Part II.—Relating to estates or portions of estates borne on the revenue-roll of other districts, but situated within the local jurisdiction of the district of—(See Rule 3, Section XII).

Columns 1 to 13 the same as columns 1 to 13 of form No. 10 above. The supplementary statements will not show figures for each estate separately, but only one line of figures for each district concerned.

No. 11.—Annual statement (Return XLVIII) of percentage of arrear and current collections—(See Rule 3, section XII).

1. Name of district.
2. Nature of cesses, divided into :—
   (A) arrear.
   (B) current.
3. Demand.
4. Collection.
5. Percentage of column 4 on column 3.
6. Brief explanation when the percentage of A is less than 90, and of B less than 95.

The entry against "Current B" in column 3 should be the difference between the figures in columns 3 and 5, heading A of the annual return No. 8.

No. 12—Annual statement (Return XLIX) of objections lodged against certificates issued for the recovery of arrears of cess—(See Rule 3, section XII).

1. Name of district.
2. Number of objections lodged against certificates.
3. Number of objections disposed of.
4. Out of the number disposed of, in how many cases the certificates objected to were divided into :—(*a*) cancelled, (*b*) or any reduction made in the amount certified.
5. Remarks.

The entry under "(a) cancelled" should corre pond with the figures for the same heading of the cess portion of the return showing certificates filed under Act VII (B.C.) of 1880 for the year. If there is any discrepancy, it should be explained.

No. 13.—*Annual statement* (*Return* L) *showing the stages at which payments were made in the recovery of demands covered by certificates*—(*See Rule* 3, *Section XII*).

1. Name of district.
2. On issue of notice.
3. On issue of notice for sale of defaulter's moveable property.
4. On issue of notice for sale of defaulter's immoveable property.
5. Remarks.

No. 14.—*Annual statement* (*Return* LI) *of separate cess accounts opened in revenue-paying estates under Section* 44 *of the Act*—(*See Rule* 3, *Section XII*).

1. Name of district.
2 and 3. Separate cess accounts opened during the year under report, divided into:—(2) Number, (3) Amount.
4 and 5. Separate cess accounts remaining open at the end of the year under report, divided into:—(4) Number, (5) Amount.
6. Remarks.

The figures in columns 4 and 5 should be the total of the figures in columns 2 and 3 of this statement, plus those in columns 4 and 5 respectively of the statement for the previous year. When this is not the case owing to accounts having been intermediately closed or for any other reason, the discrepancy should be explained.

No. 15.—*Annual statement* (*Return* LII) *of separate cess accounts opened in revenue-free estates under Clause* 2, *Section* 46 *of the Act*—(*See Rule* 3, *Section XII*).

1. Name of district.
2 and 3. Separate cess accounts opened during the year under report, divided into:—(2) Number, (3) Amount.
4 and 5. Separate cess accounts remaining open at the end of the year under report, divided into:—(4) Number, 5 Amount.
6. Remarks.

The figures in columns 4 and 5 should be the total of the figures in columns 2 and 3 of this statement, plus those in columns 4 and 5 respectively of the statement for the previous year. When this is not the case owing to accounts having been intermediately closed or for any other reason, the discrepancy should be explained.

No. 16.—*Annual statement* (*Return* LIII) *showing the statistics of estates and tenures and their recorded share-holders*—(*See Rule* 3, *Section XII*).

1. Name of district.
2 and 3. Number of estates assessed with cess, divided into:—(2) Land revenue-paying; (3) Land revenue-free.
3½ Rent-free Tenures.
4. Number of recorded shareholders of estate.
5. Number of tenures assessed with cess.
6. Number of recorded shareholders of tenures.
7. Remarks.

APPENDIX D.

FORMS IN ENGLISH AND THE VERNACULARS IN USE IN ADDITION TO THE REGISTERS AND RETURNS SHOWS IN APPENDICES B AND C.

Note—There is also a form of rubakari which is a vernacular reproduction of the notice (in English) of imposition of fine under section 18. This is not reproduced, as the Board by circular order No. 7 of June 1887 have discountenanced the use of rubakaris.

A Forms in English.

(1) PROCLAMATION UNDER SECTION 14 OF THE ACT.

DISTRICT OF

IT is hereby notified, under section 14 of the District Road Cess Act, that every holder of any estate or tenure of which the average annual revenue or rent exceeds one hundred rupees is required severally to lodge at the Collector's Office, within one month from the date of this proclamation, a return of all lands comprised in his estate or tenure in the annexed form.

Collector.

(In the form of the proclamation which is to be used the whole of Schedule A of the Act is to be reproduced : it is not reprinted here.)

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(2) NOTICE UNDER SECTION 40 OR 89 OF THE ACT.

District of

THE holder of estate

is hereby required to pay the road cess due on such estate for the year at the dates and in the instalments in the form hereunto annexed; all such payments to be made at the office of the Collector under penalty of the arrear being levied as a public demand or by attachment of, and recovery from, the rent of the said estate, as provided in sections 98 and 99.

Collector.

Thana.	Number of estate on registers I, V, and VI.	Number and name of estate on Collector's towji (if any).	Annual value of estate.	Rate of cess fixed under sections 38 and 39.	Date from which cess becomes due.	INSTALMENT AND DATE ON WHICH THE CESS IS PAYABLE.								Total amount of district road cess.
						1st instalment		2nd instalment.		3rd instalment.		4th instalment.		
						Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	

revaluation in progress (see rule 3, section XII).

Column 1.—District.

„ 2.—Revaluation, whether complete or partial

„ 3.—If carried on by a special officer, name of the special officer and the date from which he took charge.

„ 4.—If partial, number of estate and tenures to be valued or revalued, the orders by which the revaluation of each batch was sanctioned being quoted.

Column 5.—Increase estimated to be attained when the revaluation was sanctioned.

„ 6.—Amount of work done to the end of the preceding year.

„ 7.—Progress made in valuation work during the year.

„ 8.—Amount of work remaining to be done at the close of the year.

„ 9.—Date when the revaluation is expected to be completed.

„ 10.—Remarks.

In the column of remarks should be entered a brief note of any special features in the revaluation, and an explanation of difficulties, if any, which have been experienced, and also of any delay which may have occurred in making adequate progress. 10-5-92.

(3) NOTICE UNDER SECTION 78 OF THE ACT.

DISTRICT OF

THE owner, chief agent, manager or occupier of the property

is hereby informed that the annual value of the said property has been fixed at rupees

Collector

---

(4) NOTICE UNDER SECTION 80 OF THE ACT.

DISTRICT OF

THE owner, chief agent, manager or occupier of the property

is hereby required to pay the road and public works cesses due on such property for the year on the dates and in the instalments in the form hereunto annexed; all such payments are to be made at the office of the Collector under penalty of the arrear being levied by the attachment of the moveable property of the defaulter.

Collector.

Number and description of property in register VI.	Annual value.	Rates of cesses fixed under sections 38 and 39.	Date from which cess becomes due.	INSTALMENT AND DATE ON WHICH THE CESS IS PAYABLE.				Total amount of cess payable in the year.
				1st instalment		2nd instalment.		
				Date.	Amount.	Date	Amount.	

(5) NOTICE OF IMPOSITION OF FINE UNDER SECTION 18 OF THE ACT.

District of

THE holder of
is hereby informed that as he has failed to submit the return of the said under Schedule of the District Road Cess Act within the prescribed period, a daily fine of rupees has been imposed upon the said holder, commencing from the day of 18 , corresponding to up to the date of the delivery of such return, and that the aggregate amount of such fine due for each period of fifteen days will be levied at the end of such period as a public demand, or by attachment of, and recovery from, the rents of the said , as provided by sections 98 and 99.

Collector.

(6) CERTIFICATE OF SERVICE OF NOTICE.

I HEREBY declare that the notice under section of the Cess Act, No. IX (B.C.) of 1880 was duly served by me, viz.* on the

Pyadah.

* Here state mode of service.

WE hereby certify that Pyadah has in our presence served a notice under section of the Cess Act by†

Chowkidar.

Inhabitant of Village.

† Here state mode of service.

(7) CERTIFICATE FORM A FROM COLLECTOR TO JUDGE.

FORWARDED for the information of the Judge of

By his obedient servant,

Collector of

Zillah

No. , *dated*

IT is hereby certified that the returns prescribed by section 16 of the Cess Act, No. IX (B C) of 1880, have not been submitted within the period therein required for the undermentioned estates and tenures, and that the holders thereof are precluded by section 19 of the said Act from suing for or recovering rents in respect thereof as declared by the said section.

Collector of

Zillah

1	2	3
Name of Estate or Tenure.	Number on Towjih.	Thana in which situated.

(8) CERTIFICATE FORM B FROM COLLECTOR TO JUDGE.

FORWARDED for the information of the Judge of

By his obedient servant,

Collector of
Zillah

No. *, dated*

IT is hereby certified that the returns prescribed by section 16 of the Cess Act, IX (B.C.) of 1880, have been submitted, or the valuations under section 21 of the said Act have been completed, for the undermentioned estates and tenures entered in the certificate in this office of the numbers and dates specified opposite each.

Collector of
Zillah

1	2	3	4
Name of Estate or Tenure.	Number in Towjie.	Thana in which situated.	Number and date of Certificate Form A in which entered.

(9) FORM OF ACCOUNT OF COLLECTIONS.

Zemindar's Account of

No. Pergunnah

Kismat

Total Road Cess.

April	Demand for October
May	November
June	December
July	January
August	February
September	March

COLLECTION.							DEMAND.		
Date.	Number of Challan.	Amount.	Current.	Arrear.	Peon's fees.	Interest.	Months.	Current.	Arrear.

(10) COUNTERFOIL RECEIPT FORM.

Serial Number.	Serial Number.
Pergunnah.	Pergunnah.
Number of the Estate on Road Cess Registers.	Number of the Estate on Road Cess Registers.
Name of Estate and Number on the Towjie.	Name of Estate and Number on the Towjie.
Name of holder.	Name of holder.
Amount of arrears down to quarter of	Amount of arrears down to quarter of
Dated	*Dated*
Deputy Collector.	*Deputy Collector.*

B.—Forms in Vernacular (English Translations.)

(1) PERWANNA UNDER SECTION 18 OF THE ACT.

To

WHEREAS a notice was served on the mehal or shikmi talook mentioned below under section 17 of Bengal Act, IX of 1880, and the return of the said mehal or shikmi talook has not been filed in due time, and a fine at the rate of Rs. per day from (·) was imposed. The said amount of fine (which is entered in Schedule A) not having been yet paid, a notice has been served on the said mehal or shikmi talook. Therefore you are hereby appointed to collect from any possessor or shikmidar of the said mehal or shikmi talook until the fine of Rs , with costs , total , as per Schedule A, and any amount which is now due, or will hereafter be due, are realized or until this order is cancelled.

2. You are further ordered to send at your earliest convenience to the treasury the sum which you will collect.

3. You will give receipt with the seal and signature of the undersigned to the possessor or shikmidars from whom you will collect the rent.

4. You will submit every week an abstract of the account of money (according to Schedule B) which you will collect to the undersigned, and you will submit the original accounts after the collection of the whole of fine and costs or after the cancelment of this order:—

SCHEDULE A.

1	2	3	4	5	6	7	8
Date of imposing fine.	Amount of fine per day.	Total fine up to date.	Deduction.	Amount of fine remitted.	Amount to be collected.	Amount of costs.	Total.

(3)—WARRANT OF ATTACHMENT OF MOVEABLE PROPERTY IN DEFENDANT'S POSSESSION IN EXECUTION OF A DECREE FOR MONEY.

[SECTION 255 OF THE CODE OF CIVIL PROCEDURE.]

District

In the Court of *at*

Suit No. of 18

TO THE NAZIR OF THE COURT.

WHEREAS

was ordered, by decree of this Court, passed on the day of 18 in Suit No. 18 , to pay to the sum of Rs.

DECREE.	Rs	A.	P.
Principal .			
Interest			
Costs			
Costs of decree			
Interest thereon			
Total of attachment			
Total . .			

as noted in the margin, and whereas the said sum of Rs.

has not been paid:

THESE ARE TO COMMAND YOU to attach the moveable property of the said as set forth in the list hereunto annexed, or which shall be pointed out to you by the said and unless the said shall pay to you the said sum of Rs. together with Rs. , the costs of this attachment, to hold the same until further orders from this Court.

YOU ARE FURTHER COMMANDED to return this Warrant on or before the day of 18 , with an endorsement certifying the date and manner in which it has been executed, or why it has not been executed.

GIVEN under my hand and the seal of the Court, this day of 18 .

Judge.

Date of making over to the Nazir for service	
Date of return by the Nazir after service	

SCHEDULE B.

1	2	3	4		5	6	7
Name and number of mehal or name of shikmi talook.	Name of village and pergunnah.	Name of possessor.	FROM WHOM RENT IS COLLECTED.		Amount collected.	Date of collection.	Period for which the amount is due.
			Name of Shikmi talook.	Name and residence of possessor or ryots.			

(2) FORM OF FIHRIST.

List of papers regarding Road Cess Towjih No. *mehal* *pergunnah* 18

No.	Name of paper.	Date of filing.	Number of paper.		REMARKS.
1	2	3	4	5	6

(3) PERWANNA FOR THE ATTACHMENT OF PROPERTY FOR THE RECOVERY OF ARREARS OF CESSES.

Road Cess Office, Collectorate of the district of

To

Defaulter

Government Plaintiff

The collection of Road Cess of Rs. of 18 of estate No. mouzah , pergunnah

Whereas the said defaulter has not paid the arrears of cesses, you are directed to collect the arreas of cess with costs from the defaulter by serving this perwanna, ; and if the defaulter does not pay easily, you will attach his moveable property according to the amount of the arrears of cess and costs for the attachment of the property, and at once file the lists of properties within days.

Dated 18

(4) REPORT OF ARREARS OF CESS.

Rupees for road cess of quarter of 18 has not yet been paid by , resident of malik of estate No. , in pergunnah

It is therefore prayed that proper orders may be passed for the recovery of the said sum from the defaulter.

Dated 18

Towjih Navis.

It being necessary to realize the rent mentioned in this report according to the Cess Act of 1880.

It is ordered that a suit be instituted against the defaulter as defendant by Government as plaintiff, and that a perwanna be issued to the nazir for submitting within days a list of moveable property of the defaulter after attaching the same according to law, and according to the amount of cess and costs.

Dated 18

---

(5) ORDER ON THE NAZIR TO SERVE SALE PROCLAMATION IN EXECUTION OF DECREE.

Section 287 of the Civil Procedure Code.

No. 18

District, Court

To

of

To the Nazir of the Court

Whereas orders have been passed for the sale of the moveable property belonging to the judgment-debtor, as per schedule given below, for the collection of the arrears of Road and Public Works Cesses for the kist , and the date of sale being fixed on 18 , corresponding to 12 , two sale proclamations are made over to you with this perwanna, and you are directed to serve properly one proclamation on the gate of the court and the other in the place where the attached property remains by the beat of drum and to submit the receipt of service with your report.

Dated 18

Schedule of Property.

---

(6) PROCLAMATION OF SALE.

Section 287 of the Civil Procedure Code.

No. of 18

of

against

of

Notice is hereby given that under section 284, Act XIV of 1882, an order has been issued by this court for the sale of the attached property mentioned in the annexed schedule in satisfaction of the claim of the decree-holder in the suit mentioned above, amounting with costs to Rs.

[SECTION 287 OF THE CIVIL PROCEDURE CODE.]

District *Court*

Case No. of 18

RESIDENCE

Versus

RESIDENCE.

TO THE NAZIR OF THE COURT.

Whereas orders have been passed for the sale of the undermentioned property of the judgment-debtor for the recovery of the decreed money of the decree-holder, therefore, having fixed corresponding to for the date of sale, and having made over to you sale proclamations with this perwanna, it is written that you will serve properly one on the outer door of this Court and on the property specified in the schedule by beat of drum, and submit with your report to the Nazir the receipt of the said service.

Dated 18

SCHEDULE OF PROPERTY.

(6)—PROCLAMATION OF SALE.

(SECTION 287 OF THE CODE OF CIVIL PROCEDURE)

District

In the Court of at

Execution Case No. of 18

Decree-holder.

of

against

Judgment-debtor.

of

NOTICE is hereby given that, under Section 284, Act XIV of 1882, an order has been passed by this Court for the sale of the attached property mentioned in the annexed Schedule, in satisfaction of the claim of the decree-holder in the suit* mentioned in the margin, amounting with costs and interest up to date of sale to the sum of

* Suit No. of 18 decided by the of in which was Plaintiff, and was Defendant.

The sale will be by public auction, and the property will be put up for sale in the lots specified in the sale Schedule. The sale will be of the property of the judgment-debtors above named, as mentioned in the Schedule below ; and the liabilities and claims attaching to the said property, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the sale will be held by at the monthly sale commencing at o'clock on the at . In the event, however, of the debt above specified and of the costs of the sale being tendered or paid before the knocking down of any lot, the sale will be stopped.

At the sale the public generally are invited to bid, either personally or by duly authorized agent. No bid by, or on behalf of, the judgment-creditors above-mentioned, however, will be accepted , nor will any sale to them be valid without the express permission of the Court previously given. The following are the further

The sale will be by public auction, and the property will be put up for sale in the lots specified in the said schedule. The sale will be only of the right, title and interest of the judgment-debtor above named, and the said right, title and interest, and the liabilities and claims attaching to the same, so far as they have been ascertained, are those specified in the schedule against each lot.

In the absence of any order of postponement, the sale will be held by on at .

In the event, however, of the debt above specified and of the costs of the sale being tendered or paid before the knocking down of any lot, the sale will be stopped.

At the sale the public generally are invited to bid, either personally or by duly authorized agent.

Other conditions of sale.

1. The amount by which the biddings are to be increased shall be determined by the officer conducting the sale. In the event of any dispute arising as to the amount bid, or as to the bidder, the lot shall at once be again put up to auction.

2. The highest bidder shall be declared to be the purchaser of the lot.

3. For reasons recorded, it shall be in the discretion of the officer conducting the sale to adjourn it.

4. The price of each lot shall be paid for at the time of sale, or as soon after as the officer holding the sale directs, and in default of payment, the property shall forthwith be again put up and sold.

Given under my hand and the seal of the court, this

day of 18 .

Judge.

Schedule of Property.

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(7) NOTICE UNDER CLAUSE 2, SECTION 44 OF THE ACT.

Collectorate.

NOTICE UNDER CLAUSE 2, SECTION 44 OF THE BENGAL ACT IX OF 1880.

To , resident of

The separate collection of Road Cess and Public Works Cess of the share of of the present towjih No.

Whereas a shareholder of the above mehal has caused a separate account to be opened in this Collectorate for payment of Rs. of the said share out of the total jumma of Rs. of the whole mehal according to law, therefore according to clause 2, section 44 of the Bengal Act IX a notice is hereby given that if within one month from the service of this notice there be no objection, the Road Cess and Public Works Cesses fixed for the said whole mehal will be collected according to the schedule given below, according to the jumma of shares for which separate accounts have been opened. This cess work shall be in force from the date from which the said separate account of the jumma shall be in force 18 .

1	2	3	4	5	6	7
Name of district.	Number of towjih and name of mehal.	Total revenue.	Total Road and Public Work Cesses.	Share.	Jumma according to shares	Road and Public Work Cesses.

APPENDIX E.

[*See Section IV, rule* 8.]

PROVINCIAL SERVICES.

Estimate of Cesses payable on account of Estates the rental of which belongs permanently or temporarily to Government for the year ending 31*st March* 18

Name of each Estate.*	Demand of cesses payable on account of each estate by Collector as Manager.	Total demand of cesses recoverable by Collector as Manager from the tenants of each estate.	REMARKS.

* Estates of which the amount of cesses payable is less than Rs. 50 need not be entered in detail but as one group, the number of estates only being given.

Collector.

APPENDIX F.

[*See Section I, rule* 11.]

RULINGS ON REFERENCES MADE TO THE BOARD UNDER SECTION 44 OF ACT IX (B.C.) OF 1880.

1. *Letter from the Secretary to the Board No.* 361*A, the 3rd August* 1881, *to the Commissioner of the Chittagong Division.*

MR. REYNOLDS.

I AM directed to acknowledge the receipt of your memorandum No. 302GC, dated 18th July 1881, and its annexure, regarding the distribution of cess in respect of certain estates in the district of Tipperah, and to reply as follows.

2. The facts of the case have not been explained in the Collector's letter in sufficient detail to enable the Board to pass orders upon the reference. Of the three estates mentioned in the letter, talook Govindram Roy was the subject of a former reference, on which orders were passed in the Board's letter No. 762A of the 7th October 1880. It was gathered from that correspondence that the separate accounts for that mehal had been opened before the valuation was made: and the claim then made was that the cess should be levied, not in proportion to the shares, but in proportion to the amounts of Government revenue. But it now appears that the distribution of the cess on the basis of the Government revenue is objected to, and that what is asked for is a distribution on the basis of mofussil assets.

3. The Collector should bear in mind that the law prescribes a different procedure according as the separate account has been opened before or after the valuation. Clause 1 of section 44 refers to cases in which the separate account

has been opened before the valuation; and it declares that each separate account-holder is entitled to separate assessment and separate notices. The annual value of each share for which a separate account has been opened should therefore be ascertained in precisely the same manner as if the share were a separate estate.

4. All the remaining clauses of the section refer to cases in which the separate account has been opened after the valuation. In such cases the cesses are to be apportioned in the first place in accordance with the proportion of Government revenue; but if this procedure is objected to, the annual value of the shares is to be ascertained under the orders of the Board, and the cesses are to be apportioned accordingly.

5. These general instructions are all that the Board can give in the absence of definite information regarding the facts of the particular cases referred to. If the separate accounts for these mehals were opened before the valuation, it is not apparent how any objections can have been preferred under clause 4 of the section, or how the Collector can have entertained any doubt as to the procedure to be followed. If the separate accounts were opened after the valuation, and objections were preferred to the manner of apportionment prescribed by clause 2, the Collector should have reported the facts for the orders of the Board, with a view to the apportionment being made under clause 4 in proportion to the annual value of the shares. This would of course involve a re-valuation of the entire estate.

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2. *Extract from a letter from the Secretary to the Board to the Commissioner of Chittagong, No. 541A, dated 28th November* 1881.

HON'BLE H. L. DAMPIER.

PARA. 2.—In reply, I am to convey the Board's sanction to such revaluation, but to point out that the effect of the procedure now to be adopted will be only to apportion the existing gross amount of cess at present payable for each estate among the several shareholders in proportion to the annual value of their respective shares; and it must be borne in mind that, whatever may be the valuation of the shares, the gross demand of cess from each estate must remain unaltered.

---

3. *Extract from Board's letter No. 400A, dated 8th September* 1882, *to the Commissioner of Chittagong.*

MR. REYNOLDS.

I AM directed to acknowledge your memorandum No. 480M, dated 25th August 1882, regarding the apportionment of cess among the shares of estate Roghavendrapur, in the district of Noakhally in which separate accounts have been opened.

* * * * * * * *

2. * * * * * * * *

It is contemplated by clause 2, section 44 of the Cess Act, that the apportionment of the cesses (either according to the Government revenue, or according to the annual value, as the case may be) will be made at the same time as the separate account is opened. It is expressly with this object that the period allowed in the notice in the Cess Act is one month, while in Act XI of 1859 and Act VII (B.C.) of 1876 the period is six weeks.

3. It does not appear that any steps were taken till after the opening of the separate account had been completed. The 14-annas share-holder subsequently applied to the Collector, asking for the opening of a separate account for cesses according to the valuation of his share. Such an application is not admissible under the law, and the Collector should at once have rejected it.

4. When the next valuation of the estate takes place hereafter, the proprietor of the 14-annas share will be entitled to separate assessment under clause 1 of section 44. Until then, the proprietor of the 14-annas share is entitled only to "the advantage of separate liability enjoyed by him under the said Act XI of 1859," that is to say, to the advantage of paying separately 14 annas of the entire cess assessed upon the estate.

4. *Letter from the Secretary to the Board No.* 111*A*, *dated Calcutta, the* 14*th February* 1883, *to the Commissioner of the Presidency Division.*

HON'BLE H. L. DAMPIER, C.I.E.

I AM directed to acknowledge the receipt of your letter No. 72MC, dated 26th January 1883, regarding the cess to be assessed on the 4 annas 10 gundas share of estate No 15 Andulbaria, in the district of Nuddea, of which separate cess accounts have been opened under clause 2, section 44, Act IX (B.C.) of 1880.

2. In reply, I am to say that it does not appear to be the intention of section 44 of the Cess Act to place share-holders who open separate accounts in a better position as regards the payment of cess than they are placed in as regards the payment of land revenue. If any non-applicant share-holder objects to the separate account being opened subject to no more than the amount of revenue which the applicant share holder assigns to his share, the application is summarily rejected. The question in the present case therefore is—"Do the remaining share-holders of the whole estate agree to the distribution of cess for which the applicants ask?" If they give a formal consent, and the total amount of cess is kept in tact, there can be no objection to the proposed mode of assessment. But the Act does not authorize the Collector to proceed on the presumption that silence gives consent otherwise than when the cess is to be distributed in proportion to the revenue payable by the respective shares. In the normal state of things the land revenue, too, should be distributed in proportion to assets; any other arrangement can only be adopted with the consent of all the share-holders of the estate, the law providing in the case of revenue that silence shall be deemed equivalent to expressed assent given to any proposed distribution of revenue irrespective of any enquiry into assets.

3. The Collector of Nuddea should accordingly inform the applicants that the expressed consent of the other share-holders is necessary before any distribution of cess can be made other than in the proportion of the revenue assigned to the respective shares. One of the most obvious objections to any other course is that it is very possible that the respective proportion of collections of the several shares may have been altered since the last valuation of cess was made.

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5. *Letter from the Secretary to the Board No.* 736*A*, *dated Calcutta, the* 16*th November* 1882, *to the Commissioner of the Patna Division.*

HON'BLE H. L. DAMPIER, C.I.E.

I AM directed to acknowledge the receipt of your letter No. 952R, dated 2nd November 1882, regarding the apportionment of cess of the seven annas share of estate Jungi Hosseinpore, in the district of Gya, and in reply to convey the following remarks and orders.

2. No section of Act XI of 1859 authorizes the opening of a separate account under the circumstances described in your letter No. 740R, dated 29th August 1882.

3. The Board assume that the separate account for land revenue has been opened under section 70 of Act VII (B C.) of 1876, and that the annual value of the lands specified under that section as those in which the applicant holds a seven annas undivided interest (*i.e.*, the whole of mouzah Jungi Hosseinpore dakhili) is shown in the road cess assessment list as Rs. 3,503. It is evident that according to the principle of the Cess Act (assessment on profits) to which section 44 endeavours to give effect (subject always to the integrity of the Government demand), the applicant who has opened a separate account should pay as cess a sum which bears to the aggregate amount of cess assessed on the whole estate the same proportion as seven-sixteenths of the above Rs. 3,503 (*i.e*, Rs. 1,532-9) bears to the aggregate annual value of the whole estate as taken at the valuation now in force, viz. Rs. 9,049.

4. Your report, however, omits one of the data which is essential to applying the above rule, in that it does not specify the aggregate amount of cess for

which the whole estate is liable. I am therefore to request that the Collector will work out the calculation on the principle above indicated, and, after finding the proportion of cess which would fall on the enterest in respect of which the applicant's separate account of revenue has been opened, that he will issue notices on the registered proprietors of the rest of the estate (treating them as one party), explaining how he proposes to divide the aggregate amount, for which the entire estate is liable under the existing valuation, between the interest of the applicant and that of the other proprietors. It is essential that the total of the two items should come up to the aggregate amount of cess with which the whole estate now stands assessed, for the words "not inconsistent with the Act" in clause 4, section 44, make this imperative.

7. In the notices to be issued the Collector should state that the proposed distribution will be made under section 44 (clause 4) of the Cess Act, unless any objection is received within a month. If objections are preferred the Collector will examine them.

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6. *Letter from the Secretary to the Board No.* 387*A, dated Calcutta, the* 19*th December* 1885, *to the Commissioner of the Chota Nagpore Division.*

MR. REYNOLDS.

I AM directed to acknowledge the receipt of your letter No. 209RC, dated 7th December 1885, regarding the opening of separate cess accounts in certain cases in which separate accounts of Government revenue have already been opened, and the proprietors are therefore entitled to have separate accounts opened for the payment of cess.

2. Under clause 2 of section 44 of Act IX (B.C.) of 1880 when the separate cess account is opened, the assessment of the cess is to be made in the first instance according to the proportion of the revenue. It is only when the division according to revenue is objected to that the division according to valuation becomes necessary. The law does not require that such an objection should be examined into; it is enough for the district officer that an objection is made by a recorded sharer, and thereupon clause 4 comes into operation at once.

3. The principle of the Cess Act is assessment on profits, and to this section 44 endeavours to give effect subject only to the integrity of the Government revenue. Clause 4 of this section accordingly directs that, after objection to division according to revenue has been preferred, the shareholder of an estate who has opened a separate account shall pay, as cess, a sum which bears the same proportion as his share bears to the aggregate annual value of the estate according to the valuation in force.

4. The proportion of cess payable having been ascertained on this principle, a notice should be served on the registered proprietors of the rest of the estate, treating them as one party, explaining how it is proposed to divide the assessment between the shareholder who has opened a separate account and the other proprietors. In this notice it should be stated that the proposed distribution will be made under section 44 (clause 4) of the Cess Act unless any objection is received within a month. If objections are preferred, they must be examined and dealt with as necessary

5. It is of course essential that the distribution should not reduce the aggregate amount of cess with which each whole estate now stands assessed; the words "not inconsistent with the Act" in the clause quoted make this imperative.

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7. *Letter from the Secretary to the Board No.* 358, *dated Calcutta, the* 11*th May* 1886, *to the Commissioner of the Patna Division.*

MR. REYNOLDS.

I AM directed to acknowledge the receipt of your letter No. 92R, dated 27th April 1886, regarding the apportionment of cesses, under section 44 of Act IX (B.C.) of 1880, of villages Hossipore and Shahdoola Chuck, appertaining to estate No. 2925 in the district of Durbhunga.

2. In reply, I am directed to observe that in this case the cess is distributed according to land revenue, for payment of which separate accounts had been opened prior to the valuation of the estate, though the fact was not known to the Road Cess Office till after the valuation, and the other proprietors therefore are not entitled to object. Objections are admissible where separate accounts of revenue are opened after the valuation has been completed, and then after the notice prescribed in clause 2, section 44, has been given, and in such cases clause 4 of that section is applicable.

3. The recorded share-holders in this case, who have opened separate accounts, are entitled to separate assessment and to the issue of separate notices under the first clause of section 44 of the Act.

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8. *Letter from the Secretary to the Board No. 254A, dated Calcutta, the 8th June 1885, to the Commissioner of the Rajshahye Division.*

MR. REYNOLDS.

I AM directed to acknowledge the receipt of your memorandum No. 591M, dated 20th May 1885, submitting copy of a letter from the Collector of Rajshahye, explaining the circumstances under which separate accounts were opened for two estates in his district for which an apportionment of cess on the basis of valuation returns is proposed. In reply, I am to request that the following remarks and instructions may be communicated to the Collector.

2. The Collector says that the separate accounts were opened under section 70, Act VII (B.C.) of 1876. But this is incompatible with his description of the shares which are said to be 1 anna 18 gs. 2 k. 1 kg. in one estate and 3 annas 10 gs. 2 k. 10 til in the other Such shares would be shares under section 10 of Act XI of 1859, and not shares under section 70, Act VII (B.C.) of 1876. The Board will assume that the Collector really means that the sharers are shares, not of the estates, but of certain villages in the estates.

3. The Collector explains that the separate accounts were by mistake opened before the time prescribed in the law, and the objections were received afterwards. Here again it is not clear whether objections were made under section 12 of Act XI of 1859, or under section 44 of Act IX (B.C.) of 1880. If the Collector opened the accounts before the prescribed time for objecting had expired, he should cancel his proceedings as having been conducted without jurisdiction.

4. The object in these cases is to ascertain the proportion of the cess which ought to fall on the interest in respect of which the separate account has been opened. It is intended that the applicant who has opened a separate account should pay as cess the same proportion as the valuation of his share bears to the aggregate annual value of the whole estate under the valuation now in force. To enable the Board to issue instructions in the case, the Collector should have reported—

(1) The annual valuation of the whole estate.
(2) The annual valuation of the applicant's share.
(3) The aggregate amount of cess for which the whole estate is liable.
(4) The cess payable according to the applicant's petition on his separate share.

5. The Collector should now work out the calculation on the principle above indicated. He should find the proportion of cess which ought to fall on the interest in respect of which the separate account has been opened, and he should then issue notices on the recorded proprietors of the rest of the estate (treating them as one party), explaining how he proposes to divide the aggregate amount for which the entire estate is liable under the existing valuation between the interest of the applicant and that of the other proprietors. It must be remembered that it is essential that the total of the two items should come up to the aggregate amount of cess with which the whole estate now stands assessed.

6. In the notices to be issued the Collector should state that the proposed distribution will be made under section 44, clause 4 of the Cess Act, unless

objections are received within a month If objections are received, the Collector will examine them, and will report, if necessary, for further instructions. As a general rule it should be borne in mind that when a separate account is opened after the valuation of an estate, the cess should be apportioned in proportion to the Government revenue, unless the general body of share-holders agree to a different apportionment.

APPENDIX G.

[*Questions for the use of an Officer inspecting the Road Cess and Public Works Cess Office, Collectorate Branch.*]

Register I.

1. Is this register written up from Collector's registers A to C and Nos. 12 and 39 ?

2. When an estate falls in two or more fiscal divisions, or when two or more such divisions are comprised in one estate, is the estate entered once for all under the division in which the greater portion is situated ?

3. Are all the estates numbered consecutively for the whole district, or is there a separate series of numbers for each sub-division ?

4. Have the revenue-paying estates in each thana been entered first and revenue-free estates afterwards, or in what order ?

5. Have waste lands and relinquished railway B and C lands been entered in this register ? On what principle have the former been valued ?

6. Are the names of all the recorded proprietors entered in column 4 ?

7. Are all the columns in this register duly filled up ?

8. Was each estate under partition at the time of preparing the register entered under one number ?

9. Were estates the partition of which was sanctioned after the writing of the registers, but before the completion of the valuation of the district, separately valued ?

10. Was the valuation of an estate the partition of which was sanctioned after the completion of the valuation of the district, considered final ?

11. Were portions of estates for which separate accounts under Act XI of 1859 had been opened before the writing of the register, entered separately ?

12. Were portions of estates for which separate accounts had been opened during valuation, separately assessed ?

13. Was the valuation of a portion of an estate of which separate accounts had been opened after the completion of the valuation of the district, considered final ?

Register II.

14. Are the estates in this register entered in the same consecutive order as in Register I ?

15. Are tenures transcribed from Collector's registers E to K and 14 ?

16. Is the description of the tenure clearly given in column 4, so as to show what the degree of sub-infeudation is ?

17. Have all lakhiraj lands entered in part IV of any return filed under section 16 been entered in this register as tenures of the estate or tenure for which the return was filed ?

18. Have any confirmed lakhiraj tenures recorded in the Collector's register found their way into this register ? If so, how have they been dealt with ?

19. Are the tenures numbered ? If so, are those relating to each estate numbered separately ?

20. Are all the columns in this register duly filled up ?

Register III.

21. Taking at random some of the entries in this register, showing fines realized, do they tally with the treasury receipts kept in the office?
22. Have all remissions been duly sanctioned by the Commissioner?
23. Are all the columns duly filled up?

Register IV.

24. Are columns 1, 2, and 3 filled up from Registers I and V, and column 4 from the valuation rolls?
25. Taking at random a few of the entries, is the total, *vide* column 15 correct with reference to the entries in columns 4 and 5 and the Government revenue, if any?
26. Is the total cess divided into instalments with due regard to the instructions for the preparation of this register?
27. Taking some of the entries at random, does the demand entered regarding each tally with the demand shown in the zemindari accounts?
28. Are all the columns duly filled up?

Registers V to XIII.

29. Are all the columns duly filled up?

Valuation Statement.

30. Has the valuation statement of each estate been written according to the prescribed form?
31. Is the valuation statement of each estate filed with the records thereof, and are copies of the same bound together in consecutive order for one or more fiscal divisions?
32. Does the statement shew clearly the various degrees of sub-infeudation which the estate has passed through?
33. Are the details of the tenure held direct from the proprietor entered below the entries for the estate itself?
34. Are the tenures entered in the order in which they are written in part III of the proprietor's return?
35. Is the annual value of each tenure sub-divided into the annual value of each of the four parts, and does the total amount entered in column 20 tally with the amount entered in column 10?
36. Is the amount of rent paid for each tenure or sub-tenure entered in column 21 opposite such tenure or sub-tenure?
37. Are all the sub-tenures of any one tenure entered immediately below that tenure before the details of the tenure next in order are brought on the statement?
38. Do the details of the lakhiraj lands in part IV appear opposite the name of the tenant or sub-tenant within whose tenure they may be situated?
39. Is any reduction shown in the statement on account of allowance for collection of the cess from the lakhirajdars?
40. Have all rent-free or revenue-free lands under Rs. 5 annual value been exempted from valuation?
41. What has been done when several such plots aggregating above that limit were in the possession of one person?
42. What means were adopted to ascertain whether one individual held two or more rent-free plots of the aggregate value of Rs. 5?
43. Are amendments of valuations on appeal duly noted?
44. Has any valuation been altered after it became final? If so, why, and by what authority has the alteration been sanctioned?

31. Is the valuation statement of each estate filed with the records thereof while valuation or revaluation of each thana is proceeding, and are the statements taken out of the records and bound together in consecutive order when the valuation or revaluation of the thana is completed ? 5-2-90.

Demand, Collections, &c.

45. Is the demand statement in the form of zemindari accounts duly kept up?

46. Is the joint demand on account of both road and public works cesses shown against each estate without distinction?

47. Are chalans, bearing the words Road and Public Works cesses stamped on them, made use of for all such payments?

48. Is a list of defaulting estates prepared at the end of each quarter?

49. Are all subsequent realizations duly noted in it?

50. Taking some chalans of money paid into the treasury at random, are the amounts entered in them duly accounted for in the zemindary accounts, and are these latter written up to date?

51. What vouchers and registers are kept of payments made into the treasury through the road cess office, *e.g.*, of fines levied and expenses of valuation and arrears of cess and talabana realized through peons of the department?

General and Miscellaneous.

52. Was any lakhiraj holding which had been entered in Register No. I included in part IV of the zemindar's return? If so, how was it treated?

53. Have entries been made in Registers I and II from the supplementary and additional returns submitted in accordance with Chapter IV, Part III of the Cess Act?

54. Have estates received by transfer from other districts, during and after valuation, been entered in the registers?

55. Were statements of peons concerning the due service of notices duly recorded?

56. What was the total amount of fine imposed for non-submission of returns, and how much of it was realized.

57. Were the weekly certificates in forms A and B duly submitted to the District Judge?

58. Were all estates paying less than Rs. 100 revenue valued summarily? If not, how many or what portion of these were valued on returns, and on what principles were they selected?

59. Were the summary valuations generally made on multiples of Government revenue, or at certain rate per acre? Why was the one mode adopted in preference to the other?

60. In how many instances were the summary valuations objected to?

61. How many and what proportion of the tenures of less than Rs. 100 rent were valued summarily? Were the summary valuations generally accepted or not?

62 How many estates and tenures were valued under section 21? Was it necessary in any case to hold a local enquiry for the purpose? By whom was such enquiry conducted?

63. What rule was followed in selected revenue-free estates for summary valuation?

64. Were returns filed under section 31 on account of estates summarily valued dealt with like returns filed under section 16?

65. Are estates or portions of estates lying within municipalities excluded from valuation or not?

66. Is there any estate in the district which pays Government revenue, but does not exist? if so, was it valued or not?

67. How were estates, the values of which are less than the amounts of their Government revenue, valued?

68. When a person whose name is altogether omitted from the zemindar's return or entered in the same as a cultivating ryot, claimed to be a tenure-holder, what procedure was adopted?

69. Has the patnidar who holds the lease of several estates or portions thereof at a certain aggregate jama filed separate returns, apportioning the rents to the tenure on each estate?

70. What course was adopted in cases where different parties filed returns for the same estate, or where the aggregate of the shares claimed by all exceeded 16 annas?

71. In estates held in coparcenary, have the several shareholders submitted a general return for the entire estate?

72. If not, was the submission of the return of a share held sufficient compliance with the requirement of the law?

73. When mutation of proprietors' names is made under Act VII (B.C.), 1876, is a note thereof made in the road cess registers?

74. When there is a dispute between the zemindar and his tenant or ryot as to the amount of rent, what course was followed, *i.e.*, on what amount was the valuation made?

75. How were estates the property of Government valued with respect to section [illegible]?

76. What course is adopted in realising arrears from non-resident proprietors?

77. What is the longest period for which an estate is in arrear?

78. Has the non-existence of any revenue-free estate summarily valued been reported during collection? If so, what course has been adopted in such cases?

79. What establishment of clerks and mohurirs is retained as forming the permanent staff? What work is performed by each? Is there any room for deduction? Has the head-clerk given any security? If so, for what amount?

80. Are all copies granted on plain paper? If not, when is stamp called for? What registers are kept up for the purpose?

81. Is there any account kept of the cess collected by other districts for portions situated in this district, and *vice versâ?*

82. Were the parties who failed to file returns in due time promptly warned of the imposition of the fine by a notice in the vernacular printed form?

83. Are the vernacular records of each estate or property numbered and arranged in the order of the entries in Registers I, V and VI?

84. Is there a list attached to each file showing the number of papers it consists of, and is this list added to from time to time?

85. Are the various papers on each file marked to show how long each should be preserved, and are the files cleared by the annual destruction of old papers?

86. Is a register of petitions kept in the prescribed form?

87. Is a register of contingent expenses kept up in due form?

88. Is an acquittance-roll kept, and are receipt stamps taken on payment of salaries of more than Rs. 20?

89. Are the registers of letters received and issued and the index register of English correspondence punctually and correctly prepared in this department?

90. Have the orders and suggestions made at the last inspection been carried out?

PART II.

CERTIFICATE PROCEDURE.

ACT VII (B.C.) OF 1880.

(Received the assent of the Lieutenant-Governor on the 22nd April 1880, and of the Governor-General on the 26th June 1880.)

An Act to amend the law for the recovery of certain Public Demands.

Preamble.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title.

1. This Act may be called "The Public Demands Recovery Act, 1880."

Extent.

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal.

Commencement.

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. (This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council.) The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule: provided that this repeal shall not affect—

(*a*) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(*b*) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions.

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section."

"Section" means a section of this Act.

"Collector" means (*a*) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (*b*) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (*c*) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

"Collector."

Note 1.—"Under section 7 the "Collector of the District" is empowered to make a certificate, &c., &c. Collector in the Act means the Collector of the District, or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act [see (*b*) of section 4]. Any officer specially authorized to act as a Collector is therefore a Collector, and as a Collector is a Collector of the District; it follows that an officer specially authorized &c., &c., is a Collector of the District within the meaning of this Act, and can make certificates under section 7." [Opinion of the Hon'ble the Advocate-General, dated 1st March 1882, in which the Legal Remembrancer agreed.]

See also the note to section 19.

Note 2.—"A Collector exercising powers under the Certificate Procedure is not a Judicial authority under clause 3 of section 5 of Act XI of 1859." [Opinion of the Hon'ble the Advocate-General, dated 14th January 1884, in Board's Miscellaneous Proceedings of 16th February 1884, No. 149, Collection 7, File 3010.]

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears, and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and, after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

when arrears of revenue due from a farmer are not paid on latest date of payment.

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

The Collector of the district may make a certificate of the unpaid arrears.

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

Such certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

6. (*a*) Subject to the provisions of this Act, every certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment debtor.

(*b*) Such judgment-debtor may, at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the Certificate.

(*c*) If no such suit is instituted within the said period of one year, or if any such suit, having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the Certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

When any arrear of a Public Demand is unpaid by the person liable to pay the same.

(1) any sum of money which by any law for the time being in force is declared to be recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

(2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:

(3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, section 9; in* Act VI of 1873, section 50; in Act IV of 1875, section 1; in Act V of 1875, section 57; in Act III of 1876, section 42, section 73, and section 85; in Act VII of 1876, section 82; in Act VIII of 1876, section 138; in Act VII of 1878, section 36; or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," sections 19G, 19H, and the note to paragraph 12 of Schedule I:

* Repealed by Act II (B.C.) of 1882: see section 70 of that Act.

(4) in the case of a person to whom the collection of tolls has been farmed under the provisions of section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:

(5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:

(6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land pasturage, forest rights,

fisheries, and the like, whether such interest is or is not transferable;

(7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by, the Court of Wards or the Revenue Authorities on behalf of a private individual—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities; provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:

(8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:

(9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

The Collector of the district may make a Certificate of the unpaid demand.

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of limitation for the time being in force.

Note to clauses (6) *and* (7).—In (*a*) trust estates managed by Government as express trustee, arrears of rent are recoverable under clause (6) of section 7. In (*b*) attached estates managed by the Revenue Authorities on behalf of private individuals, arrears of rent are recoverable under clause (7) of section 7 The Act does not apply to rents of houses and shops, and the Certificate Procedure cannot be applied to the recovery of such rents. (Board's Wards' Proceedings of 16th February 1884, No. 34, Collection 10, File 672.)

Note 1 to clause (7).—With reference to the wording of this clause there is no necessity for the Board to notify the latest days of payment of rent due to wards' estates. (Board's Wards' Proceedings of 7th August 1880, No. 245, Collection 9, File 2113.)

Note 2 to clause (7).—The Legal Remembrancer has given an opinion that a fine imposed under section 58A of Act IX (B.C.) of 1879 cannot be properly levied by the Certificate Procedure. (Board's Miscellaneous Proceedings of 19th November 1887, No. 151, Collection 7, File 447.)

Such Certificate shall have the same effect as a decree of a Civil Court, as regards the remedies for enforcing the same.

8. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of section 7 shall, as regards the remedies for enforcing the same, and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic, or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

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(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated, in a petition presented to the Collector under section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit within one year, or if brought and decided against the judgment-debtor, Certificate to become absolute.

Provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say:—

(1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:

(2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:

(3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:

(4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

9. (*a*) When any arrear of any of the public demands specified in section 7 is unpaid by any person liable to pay such public demands to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of limitation for the time being in force.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

Note.—The Board have declined to make a rule that, when the Manager of a ward's estate is subordinate to one Collector only, that Collector should countersign the Manager's notices of demand addressed under this Act to another

Collector. Such countersignature, it was said, would be apt to degenerate into a mere act of routine.—(Board's Wards' Proceedings of 23rd July 1881, No. 144, Collection 9, File 2734.)

Such notice given by a Manager to be verified and stamped as a plaint.

(*b*) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court-fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Collector may on receipt of such notice make a Certificate.

(*c*) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

(*d*) The provisions of section 8 shall apply to every such Certificate.

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immoveable property of judgment-debtor.

10. When a Certificate has been filed in the office of a Collector under the provisions of section 5, or section 7, or section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immoveable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immoveable property had been attached under the provisions of section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immoveable property of such judgment-debtor situate within the jurisdiction of such last-mentioned Collector.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immoveable property situate in such district

Note.—The issue of a certificate against the proprietor of an estate does not operate to exempt the estate from sale under clause 2 of section 17, Act XI of 1859.—(Board's Miscellaneous Proceedings of 19th December 1885, No. 27, Collection 7, File 388.)

Moveable property of person against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

11. If in any case other than the case mentioned in clause (7) of section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of section 5, or section 7, or section 9, is likely to conceal, or remove, or dispose of the whole or any part of his moveable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the moveable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching moveable property, and subject to the provisions of section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of

objection is filed under section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Any person served with notice under Section 10 may le a petition of objection.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice, or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid, before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Note.—A reference being made to the Board whether a petition under this section or any other petitions presented in course of the trial of a case should bear court-fee stamps as provided in No. 1 (*a*) and (*b*) of Schedule II of the Court-fees Act, 1870, or should bear a stamp of 8 annas as laid down in 1 (*b*) of that schedule, the Board ruled that the stamping of petitions under this Act should be regulated according to No. 1 (*a*) and (*b*) of Schedule II of the Court-fees Act, 1870.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471).

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

Note.—The Collector has full power to deal with the question whether the costs of authenticated copies of documents filed in cases and travelling allowances of witnesses produced by parties should be allowed and treated as costs of the case.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471).

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c, who shall have the same powers to hear it as the Collector.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him, any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner shall hear and determine such petition accordingly. The provisions of sections 13 and 14 shall be applicable to any such Deputy Collector or

Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

Appeal from Deputy Collector, Assistant Commissioner, &c., to Collector, and from Collector to Commissioner Stay of execution.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

Note 1.—Parties preferring appeals under this section are required to file with their memorandum of appeal a copy of the decision appealed against, authenticated in the manner laid down in the Board's Rules.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7. File 2471).

Note 2.—A memorandum of appeal from the orders passed by a Certificate Deputy Collector in regard to certificates filed for arrears of rent should bear an *ad valorem* stamp under article I, Schedule I, of the Court-fees Act VII of 1870. (Board's Miscellaneous Proceedings of 10th March 1888, No. 256, Collection 7, File 100).

Power of revision.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may, in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

18. Every Certificate made under the provisions of section 5, or section 7, or section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in section 10, or when any such petition as is mentioned in section 12 has been filed, then as soon as such petition has been heard and determined.

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

19. Such Certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Court of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immoveable property under the provisions of sections 305, 320, 322, 323, and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recoverable thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the pro-

"be stamped with a court-fee of eight annas under article 11 (*a*), Schedule II,". 8-6-92.

visions of section 223 of the said Code, has been filed. Subject to the control of the Collector, and save and except in respect of the provisions relating to insolvent judgment-debtors, any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

Note 1.—The Board were asked (1) whether officers are justified in arresting a debtor in a certificate case without warrant on non-satisfaction of the amount of the certificate from the property attached, and (2) whether a Certificate Deputy Collector is competent to refer certificates to Sub-divisional Officers or other Deputy Collectors for execution under section 19 of this Act, or whether the Collector's own orders are required in such cases. They replied to (1) that "no arrest without warrant is allowed by the Civil Procedure Code which governs the execution of a certificate," and to (2)—"When a Deputy Collector has been specially appointed by the Lieutenant-Governor under section 4 (*b*) of Act VII (B.C.) of 1880, he has the powers of the Collector of the District throughout the Act inclusive of the last clause of section 19 and of section 15, *i.e.*, a Certificate Deputy Collector is competent to refer certificates to Sub-divisional Officers or other Deputy Collectors for execution, and the Collector's own orders are not required in such cases. The word "Collector," as defined in section 4 of Act VII (B.C.) of 1880, means the Collector of the District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act. There is not in this Act a special definition for "Collector of District" as there is in the Cess Act IX (B.C.) of 1880, and it may be inferred that when an officer is vested with the powers of a Collector under Act VII (B.C.) of 1880, Collector means the Collector of the District as under the definition." (Board's Miscellaneous Proceedings of 30th July 1887, No. 281, Collection 7, File 236.)

See also the note to section 4.

Note 2.—A question having arisen whether a Sub-Deputy Collector or other subordinate at a sub-division could be empowered to conduct sales for enforcing certificates under this Act during the absence of the Sub-divisional Officer from head-quarters, the Board replied that this section of the Act provides that the Collector of a District shall exercise (in respect to the execution of certificates) all the duties, powers and authorities which the Code of Civil Procedure imposes or confers on the Court in respect of the execution of decrees. The Board added "one of the powers of the Court under section 286 of the Civil Procedure Code is that of appointing any person whom it may think proper to conduct a sale. The power of appointing a person to conduct sales in execution of certificates is therefore conferred on the Collector by section 19 of the Public Demands Recovery Act, and, by the last clause of the section, this power may be exercised subject to the control of the Collector by any Deputy Collector, Assistant Commissioner or Extra Assistant Commissioner subordinate to him. The 'power' in question, of which the exercise is restricted to the officers here specified, is not that of actually conducting the sale, but of appointing a person to conduct the sale. And in the exercise of this power the Sub-divisional Officer is competent to appoint the Sub-Deputy or any other person he may think fit to conduct such sales." (Board's Miscellaneous Proceedings of 15th January 1881, No. 281, Collection 7, File 2624.)

Sale of immoveable property may be set aside, if Certificate is set aside by a competent Court. Proviso.

20. If any immoveable property is sold in execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent Court, such Court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such Court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such Court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such Register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

22. (*a*) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in section 21.

When total amount satisfied, Collector to enter satisfaction on Certificate and in Register;

(*b*) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in section 21.

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

(*c*) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such Officer, or to such Manager.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

(*d*) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the office in which such Certificate was originally made.

Collector, Deputy Collector, Assistant Commissioner, Extra Assistant Commissioner and Public Officer to be deemed to be acting judicially in the discharge of his duties under this Act.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

Collectors, &c., to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Note.—The Board have ruled that the fees chargeable for serving and executing processes issued under this Act should be levied according to the rules and scale laid down in the Board's Rules in respect of the levy of fees in Executive revenue processes.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File No. 2471, and of 11th October 1884, No. 171, Collection 10, File 6).

Sec. 21. *Note.*—A Manager under the Court of Wards having occasion to inspect a Certificate Register is to be required to pay the fee under this section (Board's Miscellaneous proceedings of 20th September 1890, No. 265, Collection 7, File 332). 1-2-91.

FIRST SCHEDULE—*See* section 3.

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.	
VIII of 1862 ...	An Act to improve the system of zemindari dâks in the Provinces subject to the Government of Bengal.	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1868 ...	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 6 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands." Sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1873 ...	An Act to amend the law relating to Embankments and Water-courses.	Secton 50, from and including the words "under the provisions" to the end of the section.
I of 1875 ...	An Act for the Realization of Arrears in Government Estates.	The whole Act.
IV of 1875 ...	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875 ...	An Act to provide for the Survey and Demarcation of Land.	In section 57 from and including the words "under section 2" to the end of the section.
III of 1876 ...	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1876 ...	An Act to provide for the Registration of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 82, from and including the words "under section" to the end of the section.
VIII of 1876 ...	An Act to make better provision for the Partition of Estates.	In section 138, from and including the words "under section" to the end of the section.
VII of 1878 ...	An Act to consolidate and amend the law relating to the Excise Revenue in the Presidency of Fort William in Bengal.	In section 36, from and including the words "or by the process" to the end of the section.
IX of 1879 ...	An Act to amend the law relating to the Court of Wards.	Section 63.
	Regulations of the Bengal Code.	
III of 1794 ...	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue; and for prescribing the process by which tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12. Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (*See* section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of Certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made, and period for which such arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named.

Dated this day of 18 A. B.

Collector of

FORM No. 2 (*See* sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of Certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made; and Public Officer [*or* Manager, *and* of what estate] to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [*or* to A. B. a Ward of Court, *or* a Minor, *or* a Lunatic, by his next friend B. D.] from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 3 (*See* section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from the said in respect of

Certified this day of A. B.

FORM No. 4 (*See* section 10).

NOTICE.

To (*Insert name of judgment-debtor*).

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. you may within thirty days show cause why such Certificate should not be executed If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the amount into this office. Until such amount is paid, you are hereby prohibited from alienating your immoveable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this day of 18 A. B.

Collector of

FORM No. 5 (*See* section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (*name of petitioner*) of (*address*).

SHEWETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons :—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (*or* modified *or* varied).

RULES UNDER THE PUBLIC DEMANDS RECOVERY ACT.

N.B.—Throughout these rules, unless it appears otherwise from the context, the words "the Act" mean the Public Demands Recovery Act, VII (B.C.) of 1880.

SECTION I.—DELEGATION OF POWERS TO DEPUTY COLLECTORS.

Appointment of special officers as Collectors.

1. THE Lieutenant-Governor having approved of a proposal made by the Board to relieve District Officers of the burden which has hitherto been imposed on them of making under their own hands certificates of arrears under the Act, by specially appointing an officer in each district to perform the functions of a Collector under the Act as contemplated by clause (*b*), section 4, the annexed instructions are issued for the guidance of Collectors, of officers so specially appointed, and of others concerned in working the Act. A list of the demands falling under sections 5 and 7 of the Act is given in Appendix A. An explanatory extract from the communication* which the Board addressed to Government on the subject is annexed in Appendix B.

* No. 267A, dated 29th April 1882, paragraphs 3 to 12 inclusive.

Nomination of Deputy Collectors.

2. District Officers should submit the names of the Deputy Collectors whom they would propose to be specially empowered, and in doing so the grounds of selection should be stated. The officer nominated should ordinarily be an experienced Deputy Collector, on whose judgment reliance can be placed.

Effect of specially appointing officers as Collectors.

3. The effect of an officer being specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act as mentioned in section 4, is* to vest him with the following powers, which the Collector could not have authorised him to exercise without such special appointment :—

* This is also applicable to the authorisation of a Sub-divisional Officer by the Collector of the district, with the sanction of the Commissioner, to perform the functions of a Collector.

(1) To make certificates under his hand in accordance with sections 5, 7, and 9 of the Act, and to issue copies thereof with notices under section 10.

(2) To direct attachment of moveable property under section 11 immediately after a certificate is made.

(3) To receive petitions of objections under section 12 denying liability to pay the whole or any part of the amount for which a certificate has been made and filed, and to hear, determine, and deal with such petitions under sections 13 and 14, or to refer them under section 15 to any other Deputy Collector for hearing and determination.

(4) To exercise the powers referred to in section 19 in execution of certificates in respect of insolvent debtors.

(5) To hear appeals from any orders of Deputy Collectors.

These appear to be the only powers which a Deputy Collector, who has been duly authorised in that behalf by the Collector, either by a special order (section 15), or in the general distribution of work (section 19), may not exercise.

Powers conferred to be exercised subject to restrictions.

4. Although an officer may be specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act, in order to relieve the Collector personally of much of the work connected with the administration of the Act, the Board direct that the legal powers conferred on any officer by such appointment shall be exercised subject to restrictions and instructions as follows:—

Orders of Collector of district necessary in certain cases prior to making of certificate.

5. No certificate for recovery of a demand of any of the following classes shall be made under the Act otherwise than under an express order of the Collector of the district directing that such a certificate be made for the recovery of a specified amount against the person named in such order:—

(1) Any sum recoverable from a surety.
(2) Any sum recoverable from a public accountant, Act XII of 1850, section 4.
(3) Any sum due from an officer in respect of his employment under the Court of Wards' Act IX (B.C.) of 1879, section 46.
(4) Expenses incurred by the Court of Wards on account of any property under its charge, if to be recovered after the release of such property from the charge of the Court, Act IX (B.C.) of 1879, section 65A.
(5) Fines imposed under section 4, Regulation VI of 1825, for neglect to supply provisions, &c, for troops.
(6) Sums due as court-fees on probate and letters-of-administration under the Court-fees Act VII of 1870, sections 19G, 19H, and the note to paragraph 12 of schedule I.

SECTION II.—THE FUNCTIONS OF THE REQUIRING DEPUTY COLLECTOR AND CERTIFICATE OFFICER

Requisition from Requiring Officer on the Certificate Officer.

1. Whenever any Deputy Collector or other public officer authorised to issue the notice under section 9 of the Act (to be hereafter designated the Requiring Deputy Collector or Officer) considers that any demand, which it is the business of such officer to realise, should be recovered under the provisions of the Act, he shall make a requisition on the Collector or Deputy Collector (to be hereafter designated the Certificate Officer) who is authorised to make a certificate under his hand.

Accompaniments of requisition.

2. The requisition shall be accompanied by a statement in form No. 2 of the second schedule annexed to the Act which, when signed by the Certificate Officer may become the original certificate made under his hand and filed in the Collector's office.

Form of requisition in certain cases.

3. If the requisition be for a certificate for the recovery of any arrear of the classes specified in article 2, clause (*b*), section 8 of the Act, it shall be in the briefest form; but in addition to the above statement a copy of the order of the competent authority by whom the realization of the arrear was ordered shall be annexed.

Certificate how to be made.

4. On receipt of such requisition the Certificate Officer shall (in the absence of any obvious reason to the contrary) make the certificate under his hand by formally signing the draft form sent to him by the Requiring Deputy Collector.

Responsibility of Requiring Deputy Collector.

5. If the arrear be of any other class of demand than those specified in the said article 2, clause (*b*) of section 8, the Requiring Deputy Collector shall, in his requisition, state whether there is any reason to doubt that the person against whom it is sought to take out the certificate will admit his liability to pay the amount specified, or any part of it, with a brief explanation of the circumstances of the case. The Requiring Deputy Collector will be held responsible that this duty is performed carefully and intelligently, and not as a matter of routine.

Duty of Certificate Officer.

6. On receipt of such application the Certificate Officer before making the certificate shall—(1) satisfy himself in a general way that the demand is justly recoverable; (2) consider whether the arrear is one which, under all the circumstances of the case, should be recovered by the summary procedure of the Act.

7. If the Certificate Officer is so satisfied, and does so consider but not otherwise, he shall make the certificate.

and of Requiring Officer.

8. In case of such refusal, the Requiring Officer may apply to the Collector to make such certificate.

Petition of objection to be referred to Requiring Officer.

9. Whenever any person shall, as provided in section 13, deny his liability to pay the whole or any part of the amount for which a certificate has been made against him, the Certificate Officer shall ordinarily, under section 15, refer the petition of objection for hearing and determination to the Requiring Officer, subject, however, to the exceptions specified in the next clause.

Exceptions.

10. In the following cases the Certificate Officer shall not refer a petition of objection to liability, presented under section 12 of the Act, to the Requiring Deputy Collector for hearing and determination, but shall refer such petition to the Collector for such order as he may think proper:—

Objection to liability to pay the amount for which the certificate is made, if the demand is on account of—

(1) any of the matters specified in rule 5, Section I of these Rules;
(2) rent, whether in a Government or a Ward's estate, if the question of the amount of rent payable in any year by the person against whom the certificate has been issued is in volved;
(3) balance of revenue due, which has not been realised by sale of the estate, Act VII (B.C.) of 1880, section 5, clause I;

"Provided always that the Requiring Officer is a Deputy Collector or Assistant Commissioner, or Extra Assistant Commissioner, as described in Section 15 of the Act. In all cases it is open to the Certificate Officer to call for a report on the case from the Requiring Officer." 2-8-88.

the Honourable Judges held that "although no special provision is made "in Bengal Act VII of 1880 as to the manner of service of the notice "prescribed in section 10, it is not to be presumed that the Legislature "intended that service of a less effectual character should be sufficient than "it has expressly provided for similar processes under the Civil Procedure "Code. Before, therefore, a service under Bengal Act VII of 1880 can "be effected by posting it on the residence of the party on whom it is "wished to serve it, it must be shown that some attempt has been made "to effect personal service, and that such personal service for reasons "stated could not be made.

"In such a case when the fact of service of notice is denied, the "onus is on the party alleging service to prove it."

3. Though the mode of service is not specially provided for in the Act, it appears to be prescribed by section 5 of Act VII (B.C.) of 1868. Under that section service is primarily to be effected by delivering the copy of the notice to the person to whom it is directed, or to some adult male member of his family, and it is only when the notice cannot be served in either of these ways, that it is permissible to serve it by posting the copy on some conspicuous part of his house.

Validity of certificate.

4. A certificate once made by a Collector remains valid as a decree against the debtor, until it is either legally set aside or fully satisfied, or until the execution of it has become barred under the law and rules applicable to the execution of decrees of the Civil Court. Repeated executions may be had on it, but it will still remain valid for what may still remain due. A certificate should, therefore, continue to be borne on the pending files and the registers of the Collector's office until it has ceased to be effective for one or other of these reasons.

Recovery of costs and interest.

5. The recovery of costs and of any interest which may be due on the certificate must, for the purpose of this rule, be considered on the same footing as the recovery of the sum due on the body of the Certificate. Such items must be realised before the demand due on the certificate can be said to be fully discharged.

Clearing of pending files.

6. As a mere matter of office convenience, a Collector may clear his registers by striking off the pending file any certificate which is for the recovery of an amount of which the abandonment or remission has been formally sanctioned by competent authority whether as an irrecoverable balance or otherwise.

Transmission of certificate to other districts.

7. When the debtor resides in a district other than that of which the Collector has made the certificate and filed it in his office, the Collector making such certificate should transmit to the Collector of the district in which the debtor resides a copy of the certificate, together with the notice in form No 4, referred to in section 10 of the Act, and with a request that he will cause them to be served on the debtor.

To bind property in other districts.

8. If the Collector making the certificate desires to bind any property of the debtor situate in another district, he should send a separate copy of the certificate, with a request that it be filed in the office of the Collector of such district under section 10.

Note 2.—The Legal Remembrancer, on a reference made to him by the Board, has advised that a Collector cannot in working the Certificate Procedure award costs to a successful objector, there being no provision on the subject of costs in Act VII (B.C.) of 1880, except that contained in section 14, which refers only to the award of costs against, and not in favour of, objectors. 2-2-90.

4 "The Legal Remembrancer, on a reference made to him by the Board, has advised that certificates made for rent due to Wards' and Government estates are governed, as regards the question of limitation, by Schedule III, Part III, Act VIII of 1885. Save, therefore, in the special cases mentioned in that Section, no application for execution of a certificate can be received after three years from the date on which the certificate was made, and certificates must be struck off after that period if no execution proceedings are pending. If, however, an application for execution is made before the expiration of the three years, the proceedings for executing the certificate can be carried on after the three years until completion." 8-12-91.

Remission of costs.

"5A. The cost of realization in some instances, to which the attention of the Board has been drawn, appeared to be very excessive by comparison with the amount of the original demand. To prevent the recurrence of this abuse, Collectors are authorized at their discretion to remit any portion of the fees which they find to be unreasonable with reference to all the circumstances of a particular case. They will state annually in their reports on the Public Demands Recovery Act how this discretion has been exercised, giving at the same time a statement of cases, if any, in which the cost of recovery has been more than double the original demand.

Postponement of the issue of certificates.

"5B. In the case of regularly recurring demands (such as Road Cess, Public Works Cess, Zemindari Dâk Cess, &c.), when there is reason to believe that a trifling default at one kist may be made good at the next, a Collector is authorized, in his discretion, to postpone the issue of a certificate on the occurrence of the demand." 1-6-89.

"11A. As remittance [illegible] for Government demands." 10-9-92.

Rules as to transfer receipts.

18 [illegible] public purpose, such sums are to be transmitted by means of remittance transfer receipts by the Collectors of the districts in which they are paid to the Collectors of the districts in which the sums are finally to be credited. No charge or fee is to be realised from the payer on this account." 5-3-91.

9. In sending the copy of the certificate to be filed in another Collector's office, the Collector making the certificate should state whether the notice in form No. 4 has been served on the debtor.

Copies to be sent to other districts.

10. When the Collector making a certificate desires that it should be enforced and executed by another Collector under section 19 of the Act, he should send for that purpose copy of the certificate made under the Act, together with a certificate under clause (*b*), section 224 of the Code of Civil Procedure (Act XIV of 1882). If a copy of the certificate under the Act has already been filed in the office of such other Collector, it will be unnecessary to send another copy of it for the purpose of execution. In such cases it will be enough to send the certificate under section 224 of the Code, and to make a reference to the copy of the certificate under the Act which was previously transmitted for the purpose of being filed.

Cost of serving notice.

11. As regards the cost of serving notices and of executing certificates in districts other than that in which the certificate was made, it appears sufficient to point out that the Collector actually executing the process should defray the cost of service, and credit in his own district the recoveries on account of such costs. It is probable that on an average the transactions of one district for another will balance themselves so nearly as not to require the introduction of any special rule on this account.

In cases of application made by Manager.

12. In cases under section 63 of Act IX (B.C.) of 1879, the costs incurred by the Manager of the estate, that is to say, the value of the court-fee stamp affixed to the application made by the manager to the Collector under section 9 of Act VII (B.C.) of 1880, as well as any other costs advanced by the Manager for the execution of the certificate, will be recovered and remitted along with the amount of arrears of rent included in the certificate.

Process fees and costs.

13. The following is the course to be adopted in respect of the realization of process fees and costs in the case of notices for recovery of cesses served in districts other than that in which the certificates are made :—

(*a*) In the districts in which District Road Cess Committees still exist,—in the case of certificates made on behalf of the District Road Cess Committee, the court-fee stamps, which are given in by the District Committee in payment of process fees to the Collector to whom the Committee apply for execution of the certificate, are to be sent on by that Collector to the Collector on whom he calls to execute the process.

(*b*) In the districts in which District Road Cess Committees no longer exist—the court-fee stamps in payment of process fees are to be sent by the Requiring Collector to the Collector on whom he calls to execute the process.

In both (*a*) and (*b*), the value of such court-fee stamps, as well as any other recoverable costs which the Requiring Collector may notify to the Executing Collector to have been incurred (in case of (*a*) by the

District Committee, in case of (*b*) by himself) in connection with the making of the certificate, should be recovered and remitted by the Executing Collector, with the amount of cess or other demand connected therewith included in the certificate.

Certificates for the recovery of rents due to wards' estates

14. A certificate under clause 7 of section 7 of the Act for the recovery of rents due to wards' estates is made by the Collector, acting as a Court, but exercising a special and summary jurisdiction. The Collector acting as a Court is not required by law to enforce a certificate unless moved to do so. He is apparently required by section 10, without any special application being made to him, to issue a notice to the judgment-debtor, but he takes no further steps than this, except on the application of the person who is deemed by law to be the decree-holder.

Certificate not cancelled by release of estate.

15. A certificate under the article abovementioned is made for the benefit of the person whose property is under the charge of the Court of Wards at the time when the certificate is made. There is no provision in the law that upon the release of the estate the certificate shall be cancelled; it must, therefore, be regarded as still in force, even though the person for whose benefit it was made may have passed out of the jurisdiction of the Court of Wards.

Who may move the Collector.

16. The Collector may, therefore, be moved to enforce a certificate (1) by the Manager under the Court of Wards, or (2) by the person for whose benefit the certificate was made. The costs incurred in enforcing the certificate must be borne by the estate or by the released proprietor, as the case may be; and if the Collector think fit, he may require that the sum necessary shall be supplied in advance.

No pecuniary burden to be thrown on Government.

17. It must be borne in mind that the extension of the certificate procedure to the recovery of rent arrears in wards' estates was never meant to throw any pecuniary burden on the Government.

Manager to report to Collector realisation under a certificate.

18. Under section 258 of the Civil Procedure Code (Act XIV of 1882) a decree-holder is bound to certify to the Court all payments made out of Court, and all adjustments, in whole or in part, in satisfaction of the decree; and as a certificate under Act VII (B.C.) of 1880 may, under section 19 of that Act, be enforced and executed in the same way as a decree for money is enforced and executed under the Civil Procedure Code, the Manager of a Court of Wards' estate, when any payment is made to him of any money payable under a certificate, or when any adjustment of any amount due under such certificate has been made with his consent, should report the fact to the Collector as provided in section 258 of the Civil Procedure Code. It is not sufficient for the Manager to pay the amount into the treasury, for the Collector, as a Court, is not bound to take cognizance of such payment.

Manager's report to be stamped.

19. The Manager's report to the Collector should bear a stamp of one anna if the amount covered by the certificate is less than fifty rupees (Art. 1 (*a*), Schedule II, Act VII of 1870), and eight annas in any other case (Art. 1 (*b*), *idem*).

14 "He should, however, when delay occurs on the part of managers in applying for further proceedings, call upon them to state whether they wish to proceed further with the certificates, and, if so, to make the requisite application and file lists of property to be attached. Should the managers still fail to push the cases on, he should bring the matter to the notice of the Collector."

4-12-91.

Rule 15

NOTE.—On a reference made to the Legal Remembrancer, he has expressed an opinion that applications for the execution of certificates filed on behalf of a minor under the Conrt of Wards are saved by section 7, Act XV of 1877, *i.e.*, the execution proceedings will not be barred until the ordinary time of limitation has expired after the minor has attained his majority.

11 8-91.

22. A "It has been brought to the notice of Government that [illegible] districts filed in excessive numbers, and

A 22 Every defaulter, whose cognizance of the demand there may be reason to doubt, has been duly warned before the report of his name to the Collector 10.2.94

debtor was previously cognizant, and which he has neglected to pay in due course." 1-6-89.

"22A. The Collectors should not allow certificates to issue in cases where questions of right or title are concerned. When such questions arise, the Revenue Courts are at once to set aside the certificate under section 13 of Act VII (B.C.) of 1880." 3-6-89.

Certificates not to be issued where questions of right or title are concerned.

Powers as to recovery of cess from joint-holders of estates.

20. Under the old and present cess law alike, all persons who are jointly holders of an estate are jointly and severally liable for the payment of the whole cess. It is in the discretion of the Collector to enter upon the certificate the names of any one or more of the joint-holders he may think proper: he is not bound to enter the names of all the holders. The certificate must, however, be precise, and specify the names of the person or persons against whom it is issued. It is not competent to the Collector to omit all mention of names, and describe the judgment-debtor in general language as holder of the estate. A certificate can only be executed against the persons named therein and upon their property. If the Collector recovers cess from any one shareholder in an estate, in excess of the amount proportionate to the interest of such shareholder in the estate, such shareholder can avail himself of the remedies indicated in sections 48 and 49 of the Cess Act, IX (B.C.) of 1880. Although this discretionary power of selection has been vested by the law in the Collector, as being essential to the practical working of the law, it is a power which must be exercised with much caution and sound judgment in each case to prevent hardship as far as possible.

The Collector should refuse to allow certificates to issue against one or more selected shareholders in an estate in respect of which cess is due, until he is satisfied that the officer in immediate charge of the cess has acted judiciously in electing not to proceed against all the recorded shareholders, and that his selection of shareholders to be proceeded against has been made on sufficient grounds.

The right of selecting the debtor against whom he will proceed, which is reserved to the Collector in these cases, is no more than the law allows to every judgment-creditor in execution of a decree.

It is probable that a judicious exercise of the Collector's discretion in this matter will effect a considerable reduction of the ultimate cost of the proceedings to the defaulters, as well as of work connected with the realisation of the cess.

Notice of existence of arrears to be given prior to issue of certificates.

21. To obviate hardship, District Officers are directed to notify the existence of arrears before certificates are issued—(*a*) by putting up a list of defaulters in their offices, and (*b*) by sending warnings to defaulters by printed post-cards (see Appendix C), in all cases in which there is no reason to believe that the debtor has had intimation of his liability. In the cases of road-cess and zemindari dâk-cess collections, this procedure will probably be unnecessary, except in the rare instances in which the amount of the demand has recently been changed.

Certificate procedure not to be resorted to as a matter of course.

22. At the same time it must never be forgotten that the certificate procedure is not to be looked upon as the normal method of collecting the dues of Government. The officer responsible for the collections will in all cases be expected to show to the satisfaction of the Collector that he has done his best to realise the amount by ordinary means, and that defaulters have been duly warned before the report of their names to the Collector.

Certificates not to be filed indiscriminately in the case of wards' estates.

23. The object of the extension of the certificate procedure to wards' estates is to facilitate collections, and to do this by dispensing with every step between the filing of the plaint and the making of the

does not exceed twenty rupees in value, he shall inform the debtor, or, in his absence, any present adult member of his family, that it will be sold by public auction at once, without the issue of any proclamation under section 287. In case the decree-holder or the judgment-debtor, or any person on his behalf, objects to the adoption of the course, the attaching officer will convoke a punchayet of not less than three respectable adult male inhabitants of the neighbourhood, of whom ordinarily the headman of the village should be one, and will require them to assess the value of the property. If they determine that it exceeds Rs. 20 in value, he shall deal with it under the rules framed by the Lieutenant-Governor of Bengal, otherwise he shall forthwith proceed to sell it by auction, after giving such reasonable notice, as the circumstances of the case admit of, to intending purchasers.

II.—At the time of making an application under section 230, Act XIV of 1882, for the attachment of moveable property in the possession of the judgment-debtor, the decree holder shall pay into Court the costs of issuing the proclamation of sale under section 287 of the Act, unless the value of the property, the attachment of which is applied for, is alleged by him not to exceed Rs. 20 in value. In this case, should the value of the property, as determined by the above rule, be found to exceed Rs. 20, the Court shall require the decree-holder to pay the costs of the proclamation immediately on receipt of notice of attachment.

Maintenance and custody of live-stock and other moveable property under attachment.

4. The following are the rules referred to in the above clause made by the Lieutenant-Governor of Bengal under section 269 of the Code for the maintenance and custody, while under attachment, of live stock and other moveable property above the value of twenty rupees :—

I.—The attaching officer shall give the debtor, or, in his absence, any present adult member of his family, the option of having the attached property kept on his premises, or in some other place in the village, on condition that a suitable place for its safe custody be provided by him.

II.—If no such suitable place be provided, the officer shall remove the property to the Court at the decree-holder's expense. In the event of the decree-holder failing to provide the necessary funds, the attachment shall be withdrawn.

III.—Whenever attached property is kept at the place where it is attached, the officer shall forthwith report the fact to the Court, and shall, with his report, forward an accurate list of the property seized, such that the Court may thereon at once issue the proclamation of sale prescribed by section 287.

IV.—If the debtor shall give his consent in writing to the sale of the property without awaiting the expiry of the

term prescribed in section 290, the officer shall receive the same and forward it without delay to the Court for its orders.

V.—When property is removed to the Court, it shall be kept by the nazir on his own sole responsibility in such place as may be approved by the Court. If the property cannot, from its nature or bulk, be conveniently kept in the Court premises, or in the personal custody of the nazir, he may, subject to approval by the Court, make such arrangements for its safe custody under his own supervision as may be most convenient and economical, and the Court may fix the remuneration to be allowed to the persons, not being officers of the Court, in whose custody the property is kept.

VI.—When property remains at the place where it is attached, in the custody of the attaching officer, and any persons other than the judgment-debtor shall claim the same, or any part of it, the officer shall nevertheless, unless the decree-holder desires to withdraw the attachment of the property so claimed, remain in possession, and shall direct the claimant to prefer his claim to the Court.

VII.—If the decree-holder shall withdraw an attachment, or if it shall be withdrawn under Rule II or Rule IX, the attaching officer shall inform the debtor, or in his absence, an adult member of his family, that the property is at his disposal.

In the absence of any person to take charge of it, or in case the officer shall have had notice of claim by a person other than the judgment-debtor, the officer shall, if the property has been moved from the premises in which it was seized, replace it where it was found at the time of seizure.

VIII.—Whenever live-stock is kept at the place where it has been attached, the judgment-debtor shall be at liberty to undertake the due feeding and tending of it, under the supervision of the attaching officer; but the latter shall, if required by the decree-holder, and on his paying for the same, at a rate to be fixed by the District Judge, and subject to the orders of the Court under whose orders the attachment is made, engage the services of as many persons as may be necessary for the safe custody of it.

IX.—In the event of the judgment-debtor failing to feed attached live-stock, the officer shall call upon the decree-holder, either to pay for feeding it on the spot, or for the expenses attending its removal to the Court. If the decree-holder shall fail to provide for either, the officer shall report the matter to the Court without delay.

X.—When attached live-stock is brought to Court, the nazir shall be responsible for the safe custody and proper feeding of it so long as the attachment continues.

XI.—If there be a Government pound in or near the place where the Court is held, the nazir shall be at liberty to place in it such attached live-stock as can be properly there kept, in which case the pound-keeper will be responsible for the property to the nazir, and shall receive the same rates for accommodation and maintenance thereof as are paid in respect of impounded cattle of the same description.

XII.—If there be no pound available, or if in the opinion of the Court it be inconvenient to lodge the attached live-stock in the pound, the nazir may keep it in his own premises, or he may entrust it to any person selected by himself and approved by the Court. The nazir will in all cases remain responsible for the custody of the property.

XIII.—Each Court shall from time to time fix the rates to be allowed for the custody and maintenance of the various descriptions of live-stock with reference to seasons and local circumstances. The District Judge may make any alterations he deems fit in the rates prescribed by Courts subordinate to him. Where there are two or more Courts in the same place, the rates shall be the same for each Court.

XIV.—The officer deputed to attach moveable property should be furnished with a certificate stating the period for which the court-fee required under Rule (1), Article 4, Parts II, III, IV of the Court-fee Rules has been paid, and he shall give notice thereof to the judgment-debtor or other person at whose instance he remains in possession at the place of attachment, and if such person shall desire that the property shall remain at that place for a longer period, he shall be bound to pay into Court, in advance, the further fee as required by Rule IV.

Amount of deposit to be made by decree-holder purchasing with leave of the Court.

5. The following rules have been framed by the High Court, under section 652 of the Civil Procedure Code, regarding the amount of deposit to be made by a decree-holder purchasing with the leave of the Court: —

I.—When the amount to be paid by a decree-holder buying with the leave of the Court, and who has signified his intention of claiming a set-off, is not more than the amount due to him under the decree, and for the costs of executing it, the deposit required shall not exceed the amount of the court-fees due on the sale under clause F, Article 6, Parts II, III, and IV of the rules under the Court-fees Act, section 20, clause I.

II.—When the amount of purchase-money exceeds the amount due to the decree-holder as above, but such excess, together with the amount of court-fees due for the sale does not exceed 25 per cent. of the purchase-money,

the deposit required shall not exceed the amount of such excess and court-fees.

III.—When the excess, with or without the court-fees for the sale, is greater than 25 per cent. of the purchase-money, the full deposit of 25 per cent. shall be required as authorized by section 306.

IV.—Whenever the amount due as court-fees for the sale of the property has been deposited under Rule I or Rule II, the Court shall, at the time of confirming the sale, direct that such sum be applied by an officer of the Court to the purchase of the necessary stamps, and shall cause the same to be attached to the proceeding containing the order of confirmation, and to be then and there properly defaced. All Judges will be held personally responsible for compliance with this order, which, if attended to at the proper time, will give no appreciable trouble.

Immoveable property

6. Although the Board consider it unnecessary to direct that the High Court rules relating to the sale of immoveable property shall be held to be binding on Collectors, they desire to point out that the whole tendency of the certificate law is to proceed to sale only in the last resort, and to afford the judgment-debtor every reasonable opportunity of saving his property. The Board do not say that the sale of immoveable property in execution of a certificate is a proceeding which should never be resorted to; but they believe that cases will seldom occur in which the actual completion of a sale is necessary; and they are certainly of opinion that all officers should exercise the stringent powers which the Act puts into their hands in a lenient and considerate spirit.

Certificates of sale to be stamped.

7. Act I of 1879, Schedule I, Article 16, applies to all certificates of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue officer. Such certificates of sale must, therefore, be duly stamped.

Orders of attachment of estates to be notified by Civil Courts to the Collector of the District concerned.

8. The circular order of the High Court, No. 2 of 10th January 1871, directs that all orders by all Civil Courts for the attachment of estates and shares of estates shall be immediately notified to the Collector of the district within which such estates or shares are situated.

It is the duty of Collectors to ascertain whether this circular order is duly complied with. If it is found that this is not the case, the Collector should address the Judge of the district, requesting him to cause the practice enjoined by the High Court to be observed in all the Courts of the district.

SECTION V.—RETURNS AND REGISTERS.

Return V.

1. The form of quarterly Return V (Appendix E) of certificate cases under Act VII (B.C.) of 1868 and Act VII (B.C.) of 1880 should be transmitted by District Officers to the Commissioners.

(I) Register No. 9 of all requisitioning Officers must be compared with register No. 10. This comparison will be made monthly, provided that requisitions have been sent to the Certificate Officer during the previous month. The Sherishtadar will be held responsible that the comparison is made quickly, and Register No. 9 returned without delay to the Office from which it was received. When requisitions are sent to Subdivisional Officers who exercise the powers of a Certificate Officer, the comparison will be made in the Subdivisional Office.—

3-1-90

return it to the requisitioning officer as a ...

3-5-89.

Registers.

2. The necessity of organising the system on which the mass of business under the Act is carried on, as between the different branches of the Collectorate, has led to the establishment of three registers in the Certificate Department, which are to be known as Nos. 9, 10, and 11 (Appendix F).

3 It will be observed that Register 9 is a register of requisitions, and will be kept up by the Requiring* Officers, while Register 10 is a register of certificates, and will be kept up by the Certificate Officer. In all respects they are distinct and separate from one another. Every certificate being entered in the Requiring Officer's register before it is made over to the Certificate Deputy Collector, this register will afford an efficient check that no certificate is omitted from Register 10. The existence of this register will enable the Requiring Officer to keep up a persistent and regular system of requisition upon the Certificate Deputy Collector, until the demand of the certificate is realised. The value of the Register 9 as a system of check is therefore based on the assumption that the offices of the Requiring Officer and of the Certificate Deputy Collector are entirely separate. Under the system in force these offices are, as a rule, to be separate. If, however, in any case, as in Chittagong (under the arrangement sanctioned for khas management) the functions of requisition and of execution of the certificate are unavoidably exercised by the same officer, both the registers prescribed must be kept up by that officer, and it will be necessary for him to exercise a special personal vigilance to see that the check which these registers effect on two departments under his own control is duly maintained.

4. The third register, 11, is intended solely as a check on the Nizarut. It must therefore not be kept up by the Nazir, nor in his office. The Nazir's signature will, however, be obtained in it as processes are made over to him, and returned by him, after service.

* NOTE.—Each Requiring Officer on the district staff is to keep a separate register in form 9.

APPENDIX A.

[*See Section I, rule* 1.]

List of demands falling under sections 5 *and* 7 *of Act VII (B.C.) of* 1880.

Description of demand.	Act by which it is declared realizable as an arrear of revenue.
I.—Under Section V.	
(*a*) *Clause* 1.	
Balance of sale proceeds remaining after deduction of expenses of sale, being insufficient to liquidate the arrears of revenue due from an estate or tenure	.....
(*b*) *Clause* 2.	
Arrears of revenue due from a farmer	.....
II.—Under Section VII.	
Article 1.	
Fines imposed by the Board on persons failing to attend in person when required	Regulation II of 1793, section 33.
Fines imposed on proprietors, farmers, &c., omitting or refusing to attend or cause their agents to attend with accounts, information, &c., required by Collectors with sanction of the Board in cases connected with their public duty and not expressly provided for by any Regulation in force	Regulation XII of 1817, section 32. Act XX of 1848, section 1.
Sums adjudged by Collectors in favour of patwaris and fines	Regulation XII of 1817, section 36.
Fines imposed by the Board on persons not attending or not producing accounts before Collector, &c., engaged in resumption enquiries	Regulation II of 1819, section 13.
Fines imposed by the Board on persons resisting such proceedings	Regulation II of 1819, section 14.
Specific sums of money, or costs or damages awarded by Collectors engaged in enquiries under Regulation VII of 1822	Regulation VII of 1822, section 23 clause 3.
Fines imposed on proprietors, farmers, &c., neglecting to provide supplies, boats, temporary bridges, &c., for troops upon Collector's requisition	Regulation VI of 1825, section 4.
Charges of witnesses and other costs adjudged by Collectors enquiring in course of settlement proceedings into validity of grants claimed to be held revenue-free or at fixed revenue, or exercising judicial powers under the Regulations *then* in force	Regulation IX of 1825, section 5, clause 10.
Money recoverable from public accountants and their sureties on account of loss or defalcation in their accounts .	Act XII of 1850, section 4.
Opium advances	Act XIII of 1857, section 16.
The difference between a bid not made good and the proceeds of a second sale necessary in consequence	Act XI of 1859, section 23.
Income-tax	Act II of 1886, section 30(1).
Recovery of fees under the Elephant Preservation Act .	Act VI of 1879, section 10.
Sums due from officers under the Court of Wards and their sureties	Act IX (B C.) of 1879, section 46.
Amounts payable in respect of improved or reclaimed lands under drainage scheme	Act VI (B.C.) of 1880, sections 26 and 38.
Article 2.	
Money due from sureties of a farmer	....
Article 3.	
Zemindari dâk cess	Act VIII (B.C.) of 1862, section 9.
Payment of full court-fee on probate or letters-of-administration and certificates in cases where less value is paid in the first instance	Act VII of 1870 (The Court-fees Act), sections 19G, 19H, and the note to paragraph 12 of schedule 1.
Famine loans	Act IV (B.C.) of 1875, section 1.
Survey charges	Act V (B.C.) of 1875, section 57.
Irrigation rates	Act III (B.C.) of 1876, sections 42, 73, and 85.
Land registration fees, fines, &c.	Act VII (B.C.) of 1876, section 82.
Fees, fines, cost, &c., in partition cases	Act VIII (B.C.) of 1876, section 188.
Sums due from excise farmers	Act VII (B.C.) of 1878, section 36.

Description of demand.	Act by which it is declared realizable as an arrear of revenue.
Article 4.	
Money due from a farmer of tolls under the Canals Act of 1864 or his sureties	.....
Article 5.	
Arrears due from farmers of ferries	.....
Article 6.	
Arrears of revenue or rent payable to the Secretary of State for India in Council from a ryot or from any other person holding any interest in land, pasturage, forest rights, fisheries, and the like	.. ..
Article 7.	
Arrears of rent due from estates under the Court of Wards, &c.	....
Article 8.	
Any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument	....
Article 9.	
Any fee, duty, tax or other demand which by any Act passed after Act VII (B.C.) of 1880 shall be declared to be recoverable under the provisions of Act VII (B.C) of 1880, section 7, clause 9, viz.—	
(1) Arrear of road and public works cesses	Act IX (B.C.) of 1880, section 98.
(2) Cesses recoverable from shareholders in estates by their registered co-sharers	Act IX (B.C) of 1880, section 49.
(3) Interest on arrear of rent due to wards' estates and costs incurred in executing certificate	Act III (B.C.) of 1881, section 10.
(4) Expenses incurred by the Court of Wards after release of estate	Act III (B.C.) of 1881, section 11.
(5) Embankment expenses	Act II (B.C.) of 1882, section 70.
(6) Loans for Land Improvement	Act XIX of 1883, section [illegible]
(7) Loans to Agriculturists	Act XII of 1884, section 5.
(8) Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act	Act VIII of 1885, section 114.

APPENDIX B.

[*See Section I, rule* I.]

Extract from the Board's letter to Government, No. 267A, dated 29th April 1882.

3. At first sight it appears as if the special appointment of an officer to exercise the powers of a Collector under the Act would be to transfer from the Collector of the district the administration of one of the most important and responsible portions of a Collector's functions. But this view is more apparent than real; for the Act, as it stands, empowers a Collector to make over to any subordinate all business under the Act with one or two exceptions. The Board have examined the question in communication with some of the local officers, and the opportunity seems now a good one for considering what restrictions should be put on the exercise of such powers, whether by an officer specially appointed by the Lieutenant-Governor to exercise the functions of a Collector under the Act, or by any other subordinate of the Collector.

4. Section 12 allows any person on whom a notice of a certificate has been served under section 10 of the Act to appear before the Collector by whom such certificate has been made within the 30 days which must elapse before any

compulsory action is taken, and there to deny his liability to pay the whole or any part of the amount for which such certificate has been made and filed against him. Under section 15 the Collector may refer any such petition of objection to any Deputy Collector, &c., subordinate to him, who shall "hear and determine, such petition accordingly." This is really the most important and responsible function under the Act, and no special order from the Lieutenant-Governor is required to enable a Collector to make over the discharge of it to a subordinate (subject of course to the ordinary checks of appeal to and control by the Collector).

5. It should be clearly understood that the special appointment by the Lieutenant-Governor, which is the subject of this letter, will not have the effect of conferring on the officer specially appointed any powers or functions preceding the actual making of the certificate. The power of determining that the sum to be recovered is due to the Collector will generally be exercised by another officer under powers vested in him irrespectively of this Act. For instance, the fine to be recovered will have been imposed in a settlement proceeding by the Settlement Officer, or in a proceeding under the Cess Act by the Deputy Collector in charge of the Cess Department, or the balance of rent due from a tenant in a Government estate which is to be recovered by compulsory means will have been determined by the Deputy Collector who is more immediately in charge of the management of Government estates. Each of these officers will notify the due so determined to the officer specially appointed by the "Lieutenant-Governor to exercise the power of a Collector under the Act," with a view to its being recovered by the certificate procedure.

6. The only substantial point for the exercise of this officer's discretion at this stage will be whether the amount so determined to be due shall be recovered by the certificate procedure or not; if so, he will "make under his hand," that is, sign the certificate which will start that procedure, and in regard to which the notice under section 10 will issue. Then, if within the 30 days which must elapse before any compulsory action can be taken on that notice, an objection is presented by the person against whom the certificate has been made denying his liability to pay the whole or any part of the amount for which such certificate has been made and filed against him, the officer in question, in virtue of his special appointment to exercise the functions of a Collector, will have power either to hear and determine the objection himself under section 12 *et seq.*, without special reference from the Collector, or to refer it for hearing and determination to any subordinate of the Collector. As pointed out in paragraph 4 above, this officer or any other subordinate of the Collector is already empowered by the Act to hear and dispose of such a petition of objection if referred to him for disposal by the Collector.

7. When once the certificate is made, any subordinate of the Collector may under section 19, exercise all powers necessary to its execution, with the one reservation specified in the section.

8. Thus the special appointment by the Lieutenant-Governor will have the effect of conferring on the officer appointed no powers not already vested in him by law, except those specified in article 1 of the annexed draft instructions; and the question is, how far restrictions should be imposed on the exercise of these powers by specially appointed officers generally.

9. The annexed list embraces, it is believed, all the classes of cases in which a Collector is called upon to make certificates. It will be seen that in many of them the "making of a certificate under his hand" for the recovery of the demand is the mere formulation of an order already passed by competent authority in the exercise of legal powers. Such are the items specified under article 2, clause (*b*), section 8 of the Act—"fines imposed or costs, charges and expenses, damages, duties, or fees adjudged by a public officer under the provisions of any law for the time being in force."

In such cases there can be no hesitation in vesting a subordinate of the Collector with powers to make the certificates.

10. In these cases there can be no room for objection under section 12 as to whether the amount is due or not, nor as to whether the person named is liable; the order of the authority who imposed the fine (and who has himself moved for its realisation by certificate) in itself creates the liability. In such cases the necessity which the law imposes of allowing 30 days to expire after the issue of notice of certificate under section 10 before process of attachment or any other compulsory

process issues is so much grace allowed to the person who is liable to pay without attaining any other object than to give him time for payment.

11. In almost all other classes of cases, such as arrears of revenue remaining due after the sale of an estate, and in such cases as those marginally noted, the fact that the amount is due from the person named will have been ascertained and pronounced upon by the responsible revenue officer in charge of a particular branch of the business of a Collector's office on the best information which the records of the office afford.

Arrears of rent from tenants on Government estates, sums due from farmers of ferries, or of excise, or of tolls; arrears of different taxes and cesses; irrigation rates, embankment expenses, famine loans, fees authorised by law on land registration, and other revenue proceedings; court-fees on probates or letters-of-administration.

In cases of this nature a copy of the certificate and notice of the certificate is issued to the person named therein, and he is invited to come forward under section 12 with any objection he may have, denying his liability, in default of which he is warned that process will issue after 30 days for the realisation of the amount as an undisputed due, the debtor being prohibited in the meantime from alienating his immoveable property. The real difficulty and responsibility in such cases begins when an objection under section 12 is presented.

12. The accompanying draft of a set of instructions has been prepared by the Board. In accordance with these views, it is believed that, under the restrictions therein imposed, an officer might with safety be specially appointed by the Lieutenant-Governor in each district of these provinces to exercise the functions of a Collector under the Act, with the result that the Collector personally would be relieved of a mass of detail work which might be done as well by his subordinate, and that he would at the same time be enabled to retain his hold on the really important points in the administration of the Act.

APPENDIX C.

[*See Section III, rule* 21.]

Post Card Warning.

Take notice that you are liable to Government for the sum of Rs. on account of († .) If you do not pay this amount within seven days, a certificate will be made against you, and the cost of executing the same will be levied from you according to law.

APPENDIX D.

[*See Section IV, rule* 1.]

Circular Order No. 3 *of January* 1887.

1. The Board's Circular No. 1 for August 1883 is cancelled.

2. The attention of all officers who are entrusted with the working of the Public Demands Recovery Act, 1880, is drawn to the judgment passed by the High Court on the 30th April 1886, in the case noted in the margin. The portions of this judgment, which bear upon the present question, are extracted below.

MR. REYNOLDS.

Mitter and Norris, J. J.

Sadhusarun Singh and another, plaintiffs ... .. *Appellants*

Versus

Panchdeo Lall and others, defendants ... ... *Respondents*

I. L. R. 14. Calcutta, 1.

3. In this case a share of an estate belonging to the plaintiffs was sold on the 16th September 1881, in execution of a certificate for arrears of road and public works cesses due up to the September kist of 1880, and was purchased by

† Here enter the nature of the demand, as cesses water-rate, embankment dues, &c.

the defendants. The plaintiffs applied to the Collector to set aside the sale, and their application was rejected. They appealed to the Commissioner, who rejected the appeal; and they then brought a suit in the Civil Court, which was dismissed by the Subordinate Judge, but was remanded by the High Court on the grounds set forth in their decision.

4. The learned Judges, after pointing out that a certificate does not become absolute, unless the notice under section 10 is shewn to have been served, proceed as follows to explain the law regarding appeals from sales of immoveable property held in execution of certificates :—

"Supposing that there are material irregularities in publishing or conducting a sale held in execution of a certificate issued under Act VII (B.C.) of 1880, and supposing such irregularities have caused substantial injury to the owner of the property sold, what are his remedies? Is he entitled to proceed under section 311 of the Civil Procedure Code, or section 2, Act VII (B.C.) of 1868, by way of appeal to the Revenue Commissioner against such sale? or is he entitled to pursue both these remedies?

"There is no express provision in Act VII of 1880, or the cognate Acts, that the judgment-debtor in a case like this would be entitled to pursue both remedies. It would also create very great confusion, and might result in conflicting orders of concurrent courts, if it were held that both remedies are open to him. Section 19 of Act VII (B.C.) of 1880 says that all the practice and procedure provided by the said Code of Civil Procedure in respect of sales in execution of decrees, &c., shall apply to every execution issued to enforce a certificate. It seems to us that the words "in respect of sales in execution of decrees" do not include any proceedings instituted after the sale, for setting it aside. We think therefore that only the provisions of the Procedure Code up to the stage at which the auction sale is held apply to an execution issued to enforce a certificate, and therefore the provisions of sections 311 and 312 are not applicable. * * * * We are of opinion that the only remedy of a judgment-debtor, whose property has been sold in execution of a certificate issued under Act VII (B.C.) of 1880, and who has sustained substantial injury by reason of a material irregularity in publishing or conducting the sale, is by way of an appeal under section 2 of Act VII of 1868, Bengal Council * * * * * We think that by the force of section 2, Act VII of 1880, the provisions of section 2, Act VII (B.C.) of 1868, became applicable to a sale under an execution issued upon a certificate made under Act VII of 1880 * * * * . The effect of this section is that Act XI of 1859 and Act VII of 1868, and Act VII of 1880 are to be considered as if the provisions contained in them were contained in one Act, so far as such construction is consistent with the terms of the last mentioned Act. That being so, the sale in this case may be considered as a sale under Act VII of 1868, within section 2 of that Act. The appeal under that section against the sale therefore lies to the Revenue Commissioner. Similarly, all sales under Act VII of 1880 would become final in the manner and at the time provided in section 27 of Act XI of 1859."

5. In accordance with this decision of the High Court, the following procedure should be observed by District Collectors and other officers vested with the powers of a Collector under the Public Demands Recovery Act :—

(1). When, in execution of a certificate, immoveable property is sold by an Assistant or Deputy Collector empowered to perform the functions of a Collector under Act VII (B.C.) of 1880, no appeal against the sale lies to the Collector of the district.

(2). The officer holding the sale has no power to set the sale aside.

(3). The remedy of any person aggrieved by such sale is by appeal to the Commissioner under section 2, Act VII (B.C.) of 1868.

(4). The order of the Commissioner on such appeal is final.

(5). The Commissioner may refer the case to the Board of Revenue under section 26, Act XI of 1859.

(6) As soon as a sale becomes final, the Collector must give the purchaser a certificate under section 28, Act XI of 1859, and must deliver possession under section 29.

(7). The purchase-money must be applied in accordance with section 31, Act XI of 1859.

APPENDIX E.

[*See Section V, rule* 1.]

Quarterly Return V.—Certificates filed under Act VII (B.C.) of 1880.

Description of Certificate.	Number pending from last quarter.	Number filed during quarter.	Total.	Disposed of during quarter.				Pending.			Number of appeals to Commissioner or Collector instituted in quarter, section 16	Number of civil suits brought in quarter to cancel certificates, section 8 (*b*).	Amount covered by certificates made during the quarter.	Remarks.
				Cancelled on objection.	Struck off.	Fully discharged.	Total.	*More than six months.*	Less than six months.	Total, column 4, less column 8.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Of all kinds under section 5, Act VII (B.C.) of 1880 ..														
2. To realise arrears of rent due to Government, clause (6), section 7														
3. To realise embankment dues, section 70, Act II (B.C.) of 1882 ..														
4. To realise water-rates, &c., Act III (B.C.) of 1876														
5. To realise cesses, Act IX (B.C.) of 1880														
6. To realize Court of Wards' demands, clause (7), section 7, Act VII (B.C.) of 1880														
7. A other certificates made under section 7														
Total ...														

N.B.—Pending cases shown in column 9 must be explained in the Explanation sheet.

The District Officer.

EXPLANATION SHEET FOR RETURN V.

Table.	Heading.	Column.	EXPLANATION.

APPENDIX F.

[*See Section V, rule 2.*]

Register 9.—Requisitions for Certificates under Act VII (B.C.) of 1880, (to be kept by each Requiring Deputy Collector or other public officer issuing the notice under section 9 of the Act.)*

1	2	3	4			5	6	7	8	9	10
Serial number.	Nature of claim.	Name and address of defaulter.	Amount due.			Date on which requisition is made to the Certificate Officer. (Initials of Certificate Officer.)	Date on which petition of objection, if any, is received by the Requiring Officer from Certificate Officer for disposal.† (Initials of Requiring Officer.)	Date of disposal of petition.	Date of return of petition with connected file to Certificate Officer.	Date of final disposal of certificate with note of the manner in which disposed of (whether payment or item struck off as irrecoverable).	REMARKS.
			Rs.	A.	P.						

* If the Requiring Officer is not a Deputy Collector, columns 6, 7, and 8 will of course remain blank.

† *See* rules 9 and 10, Section II of this Part of this Manual.

(I) Register No. 9 of all requisitioning Officers must be compared with register No. 10. This comparison will be made monthly, provided that requisitions have been sent to the Certificate Officer during the previous month. The Sherishtadar will be held responsible that the comparison is made quickly, and Register No. 9 returned without delay to the Office from which it was received. When requisitions are sent to Sub-divisional Officers who exercise the powers of a Certificate Officer, the comparison will be made in the Subdivisional Office.

3-1-90

Register 10.—*Certificates made under the Public Demands Recovery Act, VII (B.C.) of* 1880, *to be kept by the Certificate Officer.*

Note (*a*).—If separate volumes of the register are kept for Road Cess Wards, &c., it will not be necessary to describe the nature of the claim in column 5, as "Road Cess for the kist of.....&c.," but it will suffice merely to mention the particular kist or instalment. In the volume for Miscellaneous cases, however, the particular department should be mentioned in this column.

Note (*b*).—Process fees or costs under section 14 of the Act should be shown separately in sub-column (*a*) of column 13.

Note (*c*).—Delays due to appeals should be noted in column 15.

1. Serial number of the year.
2. Serial number of requisition in Register 9 or name of other district from which received.
3. Date of receipt by Certificate Officer.
4. Name and address of debtor.
5. Nature of claim.
6. Amount of claim.
7. Date of certificate.
8. Section of Act under which certificate is made.
9. Petitions under section 12—
   (*a*) Date of receipt.
   (*b*) Date of forwarding to officer by whom petitions are heard.
   (*c*) Date of return from such officer.
10. Amount of claim decreed on objection, with costs, if any, allowed under section 14.
11. Amount of claim, with costs, if any, under order of Appellate Court.
12. Notice under section 10 and subsequent processes—
   (*a*) Date of issue.
   (*b*) Kind of process, *i.e.*, whether notice under section 10 or warrant of attachment, &c.
13. Realizations—
   (*a*) Amount.
   (*b*) Number of chalan.
   (*c*) Date.
14. Entry of satisfaction by Collector.
15. Remarks.

7-12-91.

[*See Section V, rule* 2.]

Register 10.—*Certificates made under Act VII (B.C.) of* 1880, (*to be kept by the Certificate Officer.*)

1	2	3	4	5			6	7	8	9	10			11	12			13			14			15	16	17
Serial number.	Date of receipt by Certificate Officer of notice from officer other than a Collector under section 9 (if any).	Name and address of debtor.	Nature of claim.	Amount of claim.			Date of certificate.	Section of Act under which certificate is made.	Date of receipt of petition under section 12.	Date of Certificate Officer's order forwarding the petition to the Requiring Officer for disposal.	Amount of claim, including costs, if any, ordered under section 14.			Date of receipt of order in appeal.	Amount of claim, including costs, if any, under appellate order.			Amount of claim satisfied by payment on issue of the notice of certificate under section 10, without further compulsory process.			Amount realised by any further process.			Date and number of the treasury challan.	Entry of satisfaction by Collector, *vide* section 22 (*b*).	*REMARKS.
				Rs.	A.	P.					Rs.	A.	P.		Rs.	A	P.	Rs.	A.	P.	Rs.	A.	P.			

NOTE 1. In cases of notices under section 9 of the Act, columns 1, 2, 3, 4 and 5 will be filled in from the notices, and the subsequent procedure in connection with the issue of certificates under the same section of the Act will be shewn in some or all of the columns 6 to 16.

2. In the case of other certificates issued, entries will be made in columns 3 to 16 as necessary.

3. Amounts should be entered in column 13, even though they are paid after the making and disposal of an objection under section 12.

4. The particular process, such as attachment of property, sale, &c., under which any sum entered in column 4 is realised, should be indicated.

[*See Section V, rule* 2.]

Register 11.—*Processes made over to the Nazir for service, and of orders issued to him for execution in connection with certificates filed.*

1	2	3	4	5	6
Serial number.	Number and date identifying the certificate case with entry in Register 61A.	Character of process made over to the Nazir [and date when returnable].	Date of issue to Nazir [with his initials].	Date of return by Nazir [with his initials].	REMARKS.

N.B.—This register being intended as a check on the Nazir's department, must not be left in the hands of the Nazarut establishment.

Reg. No. 15846—700—19.5.86.

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